

*Status: Point in time view as at 31/07/2009.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 4B. (See end of Document for details)*

## SCHEDULES

### <sup>F1</sup>SCHEDULE 7A

#### CHARGE AT REDUCED RATE

##### Textual Amendments

- F1** Sch. 7A inserted (11.5.2001 with effect as mentioned in s. 99(7)(a) of the amending Act) by 2001 c. 9, s. 99(5)(7)(a), **Sch. 31 Pt. 1 para. 1**

#### PART 2

#### THE GROUPS

##### Modifications etc. (not altering text)

- C1** Sch. 7A Pt. 2 modified (30.6.2008) by [The Value Added Tax \(Reduced Rate\) \(Smoking Cessation Products\) Order 2008 \(S.I. 2008/1410\)](#), arts. 13

#### **GROUP 3 — GRANT-FUNDED INSTALLATION OF HEATING EQUIPMENT OR SECURITY GOODS OR CONNECTION OF GAS SUPPLY**

*Meaning of “renewable source heating system”*

- [<sup>F1</sup>4B** For the purposes of items 8A and 8B “renewable source heating system” means a space or water heating system which uses energy from—
- (a) renewable sources, including solar, wind and hydroelectric power, or
  - (b) near renewable resources, including ground and air heat.]

##### Textual Amendments

- F1** Sch. 7A Pt. II Group 3 Note 4A, 4B substituted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), **art. 3(d)**

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