

Status: Point in time view as at 22/07/2013.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 1. (See end of Document for details)

SCHEDULES

^{F1}SCHEDULE 7A **U.K.**

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 **U.K.**

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 1 — SUPPLIES OF DOMESTIC FUEL OR POWER **U.K.**

- 1 Supplies for qualifying use of—
- (a) coal, coke or other solid substances held out for sale solely as fuel;
 - (b) coal gas, water gas, producer gases or similar gases;
 - (c) petroleum gases, or other gaseous hydrocarbons, whether in a gaseous or liquid state;
 - (d) fuel oil, gas oil or kerosene; or
 - (e) electricity, heat or air-conditioning.

NOTES:

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