

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

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
- C1** Sch. 7A Pt. 2 modifications by 2020 SI 728, art. 4 continued (with effect in accordance with s. 93(5)-(10) of the amending Act) by **Finance Act 2021 (c. 26)**, s. **93(1)**

GROUP 1 — SUPPLIES OF DOMESTIC FUEL OR POWER

Matters included or not included in the supplies

- 1 (1) Item 1(a) shall be deemed to include combustible materials put up for sale for kindling fires but shall not include matches.
- (2) Item 1(b) and (c) shall not include any road fuel gas (within the meaning of the Hydrocarbon Oil Duties Act 1979 (c. 5)) on which a duty of excise has been charged or is chargeable.
- (3) Item 1(d) shall not include hydrocarbon oil on which a duty of excise has been or is to be charged without relief from, or rebate of, such duty by virtue of the provisions of the Hydrocarbon Oil Duties Act 1979 ^{F1}, unless the oil is—
- (a) kerosene in respect of which a relevant declaration has been made under section 13AC(3) of that Act (use of rebated kerosene for private pleasure-flying); ^{F2}or
- (b) ^{F2}oil in respect of which a relevant declaration has been made under section 14E(3) of that Act (use of rebated heavy oil for private pleasure craft)]

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Textual Amendments

- F1** Words in Sch. 7A Pt. 2 Group 1 Note 1(3) inserted (1.11.2008) by [The Value Added Tax \(Reduced Rate\) \(Supplies of Domestic Fuel or Power\) Order 2008 \(S.I. 2008/2676\)](#), arts. 1, 2
- F2** [Sch. 7A](#) Group 1 Note 1(3)(b) and word omitted (1.10.2021 for N.I.) by virtue of [Finance Act 2020 \(c. 14\)](#), [Sch. 11 paras. 15](#), 18; [S.I. 2021/740](#), reg. 3 (with reg. 1(2))

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