



Finance Act 2013

2013 CHAPTER 29

PART 4

EXCISE DUTIES AND OTHER TAXES

Value added tax

191 Repayments of value added tax to health service bodies

- (1) In section 41 of VATA 1994 (application to the Crown), in subsection (7), after “Board” insert “ and a clinical commissioning group, the Health and Social Care Information Centre, the National Health Service Commissioning Board and the National Institute for Health and Care Excellence ”.
- (2) The amendment made by this section is treated as having come into force on 1 April 2013.

192 Valuation of certain supplies of fuel

Schedule 38 contains provision about the valuation of certain supplies of fuel for the purposes of value added tax.

193 Reduced rate for energy-saving materials

- (1) Group 2 (installation of energy-saving materials) of Part 2 of Schedule 7A to VATA 1994 (reduced rate supplies of goods and services) is amended as follows.
- (2) For items 1 and 2 substitute—

“1
Supplies of services of installing energy-saving materials in residential accommodation.

Status: Point in time view as at 17/07/2013.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: Value added tax. (See end of Document for details)

2 Supplies of energy-saving materials by a person who installs those materials in residential accommodation.”

- (3) Omit Note 3 (meaning of “use for a relevant charitable purpose”).
- (4) The amendments made by this section have effect in relation to supplies made on or after 1 August 2013.

Status:

Point in time view as at 17/07/2013.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Cross Heading:
Value added tax.