



# 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*Status: Point in time view as at 27/04/2017.*

*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Point in time view as at 27/04/2017.

**Changes to legislation:**

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