

1989 No. 1114

VALUE ADDED TAX

The Value Added Tax (Water) Order 1989

<i>Made - - - -</i>	<i>3rd July 1989</i>
<i>Laid before the House of Commons</i>	<i>11th July 1989</i>
<i>Coming into force</i>	<i>1st August 1989</i>

The Treasury, in exercise of the powers conferred on them by section 3(3) of the Value Added Tax Act 1983(a) and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Water) Order 1989 and shall come into force on 1st August 1989.
2. The supply of water insofar as it is not otherwise a supply of goods shall be treated as a supply of goods and not as a supply of services.

3rd July 1989

David Lightbown
Kenneth Carlisle
Two of the Lords Commissioners of
Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order ensures that all supplies of water, for example water supplied by a water authority or similar body, are treated as supplies of goods. It puts the treatment of water on a par with that of gas, electricity and other forms of heat, power, refrigeration and ventilation.