
STATUTORY INSTRUMENTS

2010 No. 2925

The Value Added Tax (Removal of Gas,
Electricity, Heat and Cooling) Order 2010

The application of paragraph 6(1) of Schedule 4 to the Value Added Tax Act 1994

3. Paragraph 6(1) of Schedule 4 (matters to be treated as supply of goods or services) to the Value Added Tax Act 1994 shall not apply to the removal of—

- (a) gas through a natural gas system situated within the territory of a member State or any network connected to such a system,
- (b) electricity, or
- (c) heat or cooling supplied through a network.