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STATUTORY INSTRUMENTS

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**2013 No. 601**

**The Value Added Tax (Independence Payment) Order 2013**

**Amendments to the Value Added Tax Act 1994**

2. In Schedule 7A to the Value Added Tax Act 1994 (charge at reduced rate)<sup>(1)</sup>, in Group 3 (grant-funded installation of heating equipment or security goods or connection of gas supply), in Note 6(2), after sub-paragraph (f) insert—

- “(g) personal independence payment under Part 4 of the Welfare Reform Act 2012<sup>(2)</sup> or the corresponding provision having effect in Northern Ireland;
- (h) armed forces independence payment under a scheme established under section 1 of the Armed Forces (Pensions and Compensation) Act 2004<sup>(3)</sup>.”.

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(1) Schedule 7A was inserted by section 99(5) of, and Schedule 31 to, the Finance Act 2001. Group 3 was amended by [S.I. 2002/1100](#) and Note 6 to Group 3 was amended by section 47 of, and paragraphs 47 and 48 of Schedule 3 to, the Tax Credits Act 2002 (c. 21).

(2) 2012 c. 5.

(3) 2004 c. 32.