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STATUTORY INSTRUMENTS

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**2022 No. 361**

**The Value Added Tax (Installation of  
Energy-Saving Materials) Order 2022**

**Installation of energy-saving materials: Northern Ireland**

5.—(1) Schedule 7A (charge at a reduced rate)(1) is amended as follows.

(2) In the table in Part 1 (index), after “Energy-saving materials: installation” insert “in Northern Ireland”.

(3) In Part 2 (the Groups), in Group 2 —

- (a) in the heading, after “materials” insert “in Northern Ireland”;
- (b) in item 1, after “accommodation” insert “in Northern Ireland”;
- (c) in item 2, in the words before paragraph (a), after “accommodation” insert “in Northern Ireland”; and
- (d) in item 3, after “accommodation” insert “in Northern Ireland”.

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**Commencement Information**

**II** Art. 5 in force at 1.4.2022, see [art. 2](#)

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(1) Schedule 7A was inserted by section 99(5) of, and paragraph 1 of Schedule 31 to, the Finance Act 2001. Relevant amending instruments are [S.I. 2002/1100](#) and [2019/958](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Installation of Energy-Saving Materials) Order 2022, Section 5.