

STATUTORY INSTRUMENTS

**2022 No. 361**

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

**Installation of energy-saving materials: England and Wales and Scotland from 1 April 2022 to 31 March 2027**

7.—(1) Schedule 8 (zero-rating) is amended as follows.

(2) In the table in Part 1 (index), at the appropriate place insert—

“Energy-saving materials: installation in England and Wales and Scotland from 1 April 2022 to 31 March 2027	Group 23”
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(3) In Schedule 8, in Part 2 (the Groups), at the end insert —

“GROUP 23: INSTALLATION OF ENERGY-SAVING MATERIALS IN ENGLAND AND WALES AND SCOTLAND FROM 1 APRIL 2022 TO 31 MARCH 2027

Item No

1. Relevant supplies of services of installing energy-saving materials in residential accommodation in England and Wales and Scotland.

2. Relevant supplies of energy-saving materials by a person who installs those materials in residential accommodation in England and Wales and Scotland.

NOTES:

*Meaning of “energy-saving materials”*

1. For the purposes of this Group “energy saving materials” means any of the following—

- (a) insulation for walls, floors, ceilings, roofs or lofts or for water tanks, pipes or other plumbing fittings;
- (b) draught stripping for windows and doors;
- (c) central heating system controls (including thermostatic radiator valves);
- (d) hot water system controls;
- (e) solar panels;
- (f) wind turbines;
- (g) water turbines;
- (h) ground source heat pumps;
- (i) air source heat pumps;
- (j) micro combined heat and power units;
- (k) boilers designed to be fuelled solely by wood, straw or similar vegetal matter.

*Meaning of “residential accommodation”*

- 2.—(1) For the purposes of this Group “residential accommodation” means —
- (a) a building, or part of a building, that consists of a dwelling or a number of dwellings;
  - (b) a building, or part of a building, used for a relevant residential purpose;
  - (c) a caravan used as a place of permanent habitation; or
  - (d) a houseboat.

(2) For the purposes of this Group “use for a relevant residential purpose” has the same meaning as it has for the purposes of Group 1 in Schedule 7A (see paragraph 7(1) of the Notes to that Group).

(3) In sub-paragraph (1)(d) “houseboat” has the meaning given by paragraph 7(3) of the Notes to Group 1 in Schedule 7A.

*Meaning of “relevant supplies”*

3. For the purposes of this Group “relevant supplies” means supplies made on or after 1 April 2022 and before 1 April 2027.”.