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**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 2— Sewerage services and water. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 8

#### ZERO-RATING

#### PART II

#### THE GROUPS

#### GROUP 2— SEWERAGE SERVICES AND WATER

*Item No.*

- 1 Services of—
- (a) reception, disposal or treatment of foul water or sewage in bulk, and
  - (b) emptying of cesspools, septic tanks or similar receptacles which are used otherwise than in connection with the carrying on in the course of a business of a relevant industrial activity.
- 2 The supply, for use otherwise than in connection with the carrying on in the course of a business of a relevant industrial activity, of water other than—
- (a) distilled water, deionised water and water of similar purity, <sup>F1</sup> . . .
  - (b) water comprised in any of the excepted items set out in Group 1.
- [<sup>F2</sup>and
- (c) water which has been heated so that it is supplied at a temperature higher than that at which it was before it was heated.]

*Note:* “Relevant industrial activity” means any activity described in any of Divisions 1 to 5 of the 1980 edition of the publication prepared by the Central Statistical Office and known as the Standard Industrial Classification.

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#### Textual Amendments

- F1** Word in Sch. 8 Pt. II Group 2 item 2 para.(a) omitted (26.6.1996) by virtue of S.I. 1996/1661, arts. 1, 2(a)
- F2** Sch. 8 Pt. II Group 2 item 2 para.(c) inserted (26.6.1996) by S.I. 1996/1661, arts. 1, 2(b)

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 2—  
Sewerage services and water.