
Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 1. (See end of Document for details)

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.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 1.