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STATUTORY INSTRUMENTS

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**2002 No. 1100**

**The Value Added Tax (Reduced Rate) Order 2002**

**3. In Group 3—**

(a) after item 8 insert—

**8A.** Supplies to a qualifying person of services of installing, maintaining or repairing a renewable source heating system in the qualifying person's sole or main residence.

**8B.** Supplies of goods made to a qualifying person by a person installing, maintaining or repairing a renewable source heating system in the qualifying person's sole or main residence, being goods whose installation is necessary for the installation, maintenance or repair of the system.”;

(b) in paragraph 1 (1) of the Notes for “items 1 to 7, 9 and 10” substitute “items 1 to 7 and 8A to 10”;

(c) in paragraph 4(d) of the Notes for “foam-insulated” substitute “factory-insulated”; and

(d) after paragraph 4 of the Notes insert—

“Meaning of “central heating system”

**4A** For the purposes of items 5 to 8 “central heating system” includes a system which generates electricity.

Meaning of “renewable source heating system”

**4B** For the purposes of items 8A and 8B “renewable source heating system” means a space or water heating system which uses energy from—

(a) renewable sources, including solar, wind and hydroelectric power, or

(b) near renewable resources, including ground and air heat.”.