
STATUTORY INSTRUMENTS

2023 No. 376

VALUE ADDED TAX

**The Value Added Tax (Installation of
Energy-Saving Materials) Order 2023**

<i>Made</i>	- - - -	<i>28th March 2023</i>
<i>Laid before the House of Commons</i>	- -	<i>29th March 2023</i>
<i>Coming into force</i>		<i>1st May 2023</i>

**THE VALUE ADDED TAX (INSTALLATION OF
ENERGY-SAVING MATERIALS) ORDER 2023**

1. Citation and commencement
 2. Amendments to the Value Added Tax Act 1994
 3. Installation of energy-saving materials from 1st May 2023 to 31st March 2027 in Northern Ireland
 4. Installation of energy-saving materials from 1st April 2027
 5. Consequential amendment
- Signature
Explanatory Note