STATUTORY INSTRUMENTS

1982 No. 1007

VALUE ADDED TAX

The Value Added Tax (Double-Glazing) Order 1982

Made - - -	21*st July* 1982
Laid before the House of Commons	22*nd July* 1982
Coming into Operation	1*st September* 1982

The Treasury, in exercise of the powers conferred on them by section 12(4) of the Finance Act 1972(**a**) and of all other powers enabling them in that behalf, hereby make the following Order:—

1. This Order may be cited as the Value Added Tax (Double-Glazing) Order 1982 and shall come into operation on 1st September 1982.

2. Schedule 4(**b**) to the Finance Act 1972 shall be varied by deleting item 2 of Group 8 and by substituting therefor the following:—

"**2.** The supply:—

(*a*) in the course of the construction, alteration or demolition of, or

(*b*) in the course of the installation of any glazing to provide double or other multiple glazing for the first time in a particular location in,

any building or any civil engineering work, of any services other than the services of any architect, surveyor or any person acting as consultant or in a supervisory capacity.".

Alastair Goodlad,
Robert Boscawen,
Two of the Lords Commissioners of Her Majesty's Treasury.

21st July 1982.

(**a**) 1972 c.41.
(**b**) Schedule 4 has been varied and the relevant instrument is S.I.1978/1064.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order zero-rates certain services supplied in the course of the first-time installation of double or multiple glazing in existing buildings and it follows that associated goods supplied in connection with those services will, under item 3, Group 8, Schedule 4 to the Finance Act 1972, be zero-rated also. It does not affect the liability to VAT of any supply of work of repair or maintenance.

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