STATUTORY INSTRUMENTS

1979 No. 1646

VALUE ADDED TAX

The Value Added Tax (Fuel and Power) (Metrication) Order 1979

Made - - -	*11th December 1979*
Laid before the House of Commons	*11th December 1979*
Coming into Operation	*1st January 1980*

The Treasury, in exercise of the powers conferred on them by sections 12(4) and 43(1) 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 (Fuel and Power) (Metrication) Order 1979 and shall come into operation on 1st January 1980.

2. Note (2) to Group 7 of Schedule 4 to the Finance Act 1972(**b**) shall be varied as follows:—

(*a*) in paragraph (*a*) thereof for "60°F" there shall be substituted "15°C"; and

(*b*) in paragraph (*b*) thereof for the words "at a temperature of 60°F and under a pressure of one atmosphere", there shall be substituted the words "at a temperature of 15°C and under a pressure of 1013.25 millibars".

David Waddington
Peter Morrison
Two of the Lords Commissioners
of Her Majesty's Treasury

11th December 1979

(**a**) 1972 c. 41.

(**b**) Schedule 4 was varied by S.I. 1978/1064

EXPLANATORY NOTE

(This Note is not part of the Order)

Article 2 of this Order converts to a convenient metric equivalent the standard temperature and pressure used in determining whether an agent for lubrication is liquid and eligible for zero-rating.

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