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Reduce the rate of value added tax levied on domestic combined heat and power units and on the costs of their installation.

BE IT ENACTED by the Queen’s most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1 Charge of Value Added Tax at reduced rate of 5 per cent

Schedule A1 (charge at reduced rate) of the Value Added Tax Act 1994 (c. 23) is amended by inserting after paragraph 1(1)(a)—

“(aa) supplies to any person of a combined heat and power unit for use in the person’s sole or main residence and supplies to any person of any services of installing a combined heat and power unit in the person’s sole or main residence.”

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2 Short title and extent

- (1) This Act may be cited as the Value Added Tax (Domestic Combined Heat and Power) Act 2002.
- (2) This Act extends to Northern Ireland.

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Domestic Combined Heat and Power (Reduction in VAT) Bill

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To reduce the rate of value added tax levied on domestic combined heat and power units and on the costs of their installation.

*Presented by Alan Simpson,
supported by Sir Sydney Chapman,
Mr Andrew Stunell, Dr Brian Iddon,
Llew Smith, Sue Doughty,
Dr Ian Gibson, Mr Simon Thomas,
Mr David Drew and Julia Drown.*

*Ordered, by The House of Commons,
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