



INFORMATION PACK

Appendix 3 to ITT

Barrack Accountant Building, Sarsfield Barracks, Limerick, Co. Limerick

For

THE MINISTER FOR DEFENCE

CONTENTS

1. PSCS Collateral Agreement Pro-forma
2. Rates of Pay and Conditions of Employment Certificate
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1. PSCS APPOINTMENT PRO-FORMA

Appointment of Project Supervisor for the Construction Stage

THIS AGREEMENT is made on BETWEEN

1. *The Client*
 Whose principal office is at
and
2. *The Project Supervisor*
 Whose registered office is at

BACKGROUND

- A. By a Contract (the **Contract**) made on or about ¹, the Client, as employer, has appointed the Project Supervisor as Contractor to carry out certain works as ordered by Task Order (**Projects**).
- B. This Agreement is collateral to the Contract.

IT IS AGREED AS FOLLOWS

1. The Client appoints the Project Supervisor as project supervisor for the construction stage according to the Safety, Health and Welfare (Construction) Regulations 2013 and any amendment or replacement (the **Construction Regulations**) for each Project.
2. The Project Supervisor's appointment starts on the date of this agreement and continues for as long as, under the Construction Regulations, the Client is required to have a project supervisor for the construction stage for the Projects, unless the appointment is terminated earlier.
3. The Project Supervisor accepts the appointment.
4. The Project Supervisor must perform all of its duties under the Construction Regulations as project supervisor for the construction stage for each Project.
5. The Project Supervisor represents and warrants to the Client that the Project Supervisor is and will continue to be a competent person to carry out its duties under this agreement and the Construction Regulations and has allocated and will allocate sufficient resources to enable itself to comply with the requirements and prohibitions imposed on the Project Supervisor by this agreement and under the relevant statutory provisions. In this agreement, **competent person** and **relevant statutory provisions** are construed according to section 2 of the Safety, Health and Welfare at Work Act 2005, and any amendment or replacement.
6. The Project Supervisor must ensure that it is insured by insurances in the same terms as the insurances it is required to have under the Contract, and that those insurances comply with all the requirements of the Contract, and are kept in force for the same period as required by the Contract, and include cover for death or injury resulting from the Project Supervisor's performance or non-performance of its duties under this agreement and the Construction Regulations.
7. Payment for the Project Supervisor's services is provided for under the Contract. Accordingly, the Client

¹ Date of Tender acceptance
Background Information

is not liable under this agreement for the Project Supervisor's fees or expenses.

8. The Client may terminate the Project Supervisor's appointment under this agreement at any time, without cause, by written notice to the Project Supervisor. The Project Supervisor's appointment will end on the date stated in the notice.
9. Without limiting its obligations under the Construction Regulations, the Project Supervisor must give the Client all documents it prepares in the course of and for the purpose of performing its duties under this agreement (**Project Supervisor's Documents**). If the Project Supervisor's appointment under this agreement terminates, the Project Supervisor must give all Project Supervisor's Documents to the Client immediately. Ownership of and copyright in the Project Supervisor's Documents becomes the Client's when the Project Supervisor delivers them to the Client, or the appointment is terminated, whichever is earlier. The Project Supervisor must indemnify the Client against any liability resulting from the use or copying of the Project Supervisor's Documents infringing the property (including intellectual property) rights of any person.
10. Irish law governs this agreement and its interpretation and the parties' rights and duties in connection with it.

Given under the Client's seal

Affix Client's seal

*Signatures of persons authorised
to authenticate the seal*

OR

Signed on behalf of the Client

Signature of authorised person

In the presence of

Name of witness

Signature of witness

Witness's occupation

Witness's address

Given² under the Project Supervisor's common seal

*Affix Project Supervisor's
common seal*

² If the Project Supervisor is not incorporated in Ireland, execution will be in accordance with the law of its jurisdiction of incorporation for execution in Ireland.

*Signatures of persons authorised
to authenticate the seal*

--

OR

Signed, sealed and delivered by

Name of attorney

--

Signature of attorney

--

As lawful attorney of the Project Supervisor under a power of attorney dated

--

Affix attorney's personal seal

--

In the presence of

Name of witness

--

Signature of witness

--

Witness's occupation

--

Witness's address

--

OR

Signed on behalf of

Name of the Project Supervisor

--

Signature of authorised person

--

In the presence of

Name of witness

--

Signature of witness

--

Witness's occupation

--

Witness's address

--

OR (if the Project Supervisor is an individual)

Signed, sealed and delivered by

Name of the Project Supervisor

Signature of Project Supervisor

Affix personal seal

In the presence of

Name of witness

Signature of witness

Witness's occupation

Witness's address

OR

Signed by

Name of Project Supervisor

Signature of Project Supervisor

In the presence of

Name of witness

Signature of witness

Witness's occupation

Witness's address

2. RATES OF PAY AND CONDITIONS OF EMPLOYMENT CERTIFICATE

For use during the course of the Contract

To:	<i>The Employer:</i>	
	<i>Address of Employer:</i>	
	<i>For the attention of:</i> ³	
From:	<i>The Contractor's Representative:</i>	
Regarding:	<i>The Contract:</i>	
Date:		

<i>Period of interim statement:</i>	From:	
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A Dhaoine Uaisle

We refer to the above Contract.

Terms defined in the Conditions of the Contract have the same meaning in this certificate.

The Contractor certifies that, in respect of the work to which the interim statement referred to above relates, clause 7 of the Contract has been observed by the Contractor and the employers of all work persons on the Site. This certification includes, but is not limited to, the following:

- the rates of pay and the conditions of employment (including in relation to pension contributions) of each work person comply with all applicable statutory provisions, and those rates and conditions have been no less favourable than those for the relevant category of work person in any employment agreements registered under the Industrial Relations Acts 1946 to 2004.

- all wages and other money due to each work person have been paid in accordance with the Payment of Wages Act 1991 and have not been more than 1 month in arrears or unpaid

- payments due to be paid on behalf of each work person (including pension contributions, where applicable) have been paid.

- all pension contributions and other amounts due to be paid on behalf of each work person, have been paid

- all deductions from payments to work persons required by law have been made and paid on, as required by Law

- in relation to the employment of work persons on the Site, the Safety, Health and Welfare at Work Act 2005 and all employment law including the Employment Equality Act 1998, the Industrial Relations Acts 1946 to 2004, the National Minimum Wage Act 2000, regulations, codes of practices, legally binding determinations of the Labour Court and registered employment agreements under those Laws have been observed.

3. PRELIMINARY SAFETY AND HEALTH PLAN AT DESIGN STAGE

³ Insert name of contact person identified in tender document
Background Information

1. Name of client

Employer: Minister for Defence

Employer's Representative: Director of Engineering
McKee Barracks,
Dublin 7.

2. Name Of Project Supervisors

Safety - Design Process and Construction Stages

Project Supervisor Design Process Capt Zoe O'Hanlon

Health and Safety Coordinator – Design Stage

Project Supervisor Construction Stage Contractor appointed to carry out the Works

3. Nature of construction work to be carried out:

This project consists of the construction of a new Barrack Accountant Storage building consisting of steel portal frame superstructure with insulated cladding, offices and associated toilet facilities, equipment storage and a solar array on the roof and ground mounted in an adjoining area. The works will include associated civil works to enable and complete the project.

Location: Sarsfield Bks, Limerick

4. GENERAL DESCRIPTION OF THE PROJECT

Sarsfield barracks is the Defence Forces' primary location for the 12th Inf Bn. The site contains mostly permanent structures, all of which are listed on the Limerick County Council list of protected structures. The current arrangement is unsuitable for the storage of the Barrack Accountants stores. The scope of this project is to construct a new steel portal frame structure for the main storage area with an annex for an office, toilet and an additional smaller store.

The proposed site is a tarmacadam transport yard with services adjacent for water, waste water and power. The proposed structure will require new infrastructure to connect into the existing services and also connect communication ducting.

The proposed structure is a steel pitched portal frame on strip foundations with an insulated reinforced concrete floor slab. The external fabric of the structure is insulated steel clad sandwich panels accessed by a pedestrian and ramped forklift entrance. The internal of the buildings are split into open storage area and block on flat rooms for office, small store and toilet. The internal rooms are to be plaster board finish with insulated board on the external facing walls. The heating needs of the building shall be provided through an air to air heat pump.

A renewable energy source for the proposed project will include a roof mounted 32kWp PV array.

The building shall be serviced by an L1 FDAS system and emergency lighting.

The site area will be vacant for the duration of the Works and the Contractor given possession of the site but access to adjacent buildings will need to be maintained.

5. TIME FOR COMPLETION

The time is judged adequate to allow the project to be executed safely. If a Tenderer believes that this is not the case then they should note this on their Form of Tender and attach a covering letter explaining their reservations. Such an amendment will not be deemed a qualification of the Tender providing the matters contributing to their longer suggested period solely relate to the safe execution of the works.

6. OTHER WORK ON THE SITE

There will be normal day to day activity in the buildings around the site.

Securely fence off the site to provide site compound for equipment and materials. Prevent all unauthorized personnel from entering the works or working area. The extent of the site compound is indicated in drawings.

The fencing shall be a minimum of 1.8 m high Heras fencing or equivalent. Allow for its removal on completion of the work on site. Use enclosed areas as the project, material storage and administration area

Take adequate precautions to protect the building during the works. Any damage caused to the building shall be repaired immediately at the Contractor's expense.

Where disruption to the use of other buildings in the vicinity of the building is unavoidable by the Contractor, the Contractor shall inform the Employer Representative not later than two (2) working days prior to the commencement of that work and provide a detailed statement of extent and the program for the works.

Liaise with the Facility Safety Officer to ensure co-ordination between construction activities and those of other workers and personnel in the area. Areas adjacent to the working area shall be physically sealed off and made dust-proof to prevent access by personnel occupying those areas.

7. PARTICULAR RISKS RELATING TO THE PROJECT.

1. Demolition works
2. Disconnection and removal of existing electrical services
3. Services works including the installation of electrical and mechanical services
4. Working at heights
5. Excavation works for services

8. EXISTING SERVICES

There is a risk of exposed electrical conductors during the works and measures should take to ensure these are identified and isolated. Existing Services - The Contractor shall make proper provision for identifying all services passing through the installation area, such as electrical. Due diligence shall be used and care shall be taken to protect and support all existing services (water, gas, telecommunications, drainage and electricity mains) and other works so as not to interfere with the working arrangement of same.

9. OTHER SPECIFIC RECOMMENDATIONS

The Contractor shall obtain a copy of training and competence certificates for all personnel engaged by him on this works. Work to electrical systems shall only be carried out by trained and competent personnel.

Any works done on site must not affect personnel working in adjacent areas. If there is activity that may affect their health and safety then liaison must take place between PSCS and the Employer's Representative.

The Existing Environment

Known existing services are shown on the drawing provided with the tender documentation.

Risk Identification.

Site Safety Checks will be carried out by the PSCS on an approved checklist and entered in the Safety Plan. The items noted during safety checks will be acted upon by the Contractor prior to the next safety check. If this is NOT done an explanation is to be forwarded to the Employer's Representative. Particular risks will also be outlined on these check sheets for action or information of the Contractor.

The Contractor is required to have a detailed Safety Statement, which addresses the Safety issues that may arise on this project including Safety Method Statements.

Accident and Emergency:

The PSCS will formulate an accident and emergency plan which caters for all personnel on site. The PSCS will also ensure that proper accident reporting procedures are in place for all personnel on site. It is also required that the Contractor complies with notification of accidents and dangerous occurrences using IR 1 and IR 3 as appropriate to the HSA. The Employer's Representative will outline the emergency evacuation procedures for the Camp at the first site meeting. The Contractor will have his documented evacuation plan and what fire precautions that are been taken on site.

Material storage:

Material storage must be co-ordinated by the PSCS in an area which shall be agreed on site at the first site meeting. The PSCS will also control vehicle movement, plant etc. The Contractor is responsible for dealing with the Statutory Provisions and inspections. Copies of these inspection forms will be entered in the Safety Plan. Scaffold inspection is to be done in accordance with accepted Codes of Practice with all certification placed in the Safety Plan. The PSCS will also be responsible for co-ordinating the falling material protection.

First Aid and Welfare

The Contractor will ensure that adequate first aid facilities are available with trained personnel as per 1993 General Application Regulation Part 9. The Contractor must cater for canteen, Rest Room, and Toilets for employees. He must outline his provisions in this area at the first site meeting.

Use of Work Equipment/Electricity:

Temporary power supply will NOT be available to the contractor.

Information and Training:

Records of training, carried out by employees should be available for inspection at first site meeting in order that gaps can be noted. The Employer's Representative also requires a letter outlining the qualifications of those to be employed on site. Previous accident records of all Contractors should be available for inspection.

The PSCS shall ensure that all information regarding any process or substance which may be injurious to Health is available in the site hut. Any training required on these processes or dangerous substances must be provided and appropriate documentation constructed for the Safety Plan and Safety File if required for end-use.

Personnel Protective Equipment:

The correct type of PPE and supervision of its wearing shall be rigorously enforced. The PSCS will inspect the PPE being worn and satisfy himself that it is suitable. The PSCS will also be responsible for supervision of PPE use.

Safety File

The PSCS and Contractor shall compile all information regarding the processes and materials used in the construction of the project and shall mark up the construction drawings to show how the building was constructed, in the event of any departure from the drawings' intent. All information relevant to the compilation of the Safety File shall be handed over to the PSDP before the end of construction, paying particular attention to the information needed by the end-user in relation to services, maintenance operations, operation manuals, as built drawings, specifications, cleaning processes, construction techniques, load bearing capacities, etc. The PSDP is obliged to provide three (3) copies of this Safety File to the Client and the PSCS / Contractor shall provide a minimum of three copies of all information to be handed over to the PSDP.

Continuing Liaison

The safety and health implications of design elements considered during the Design of these works are communicated in the Preliminary Safety and Health Plan to the Project Supervisor Construction Stage (PSCS). The Project Supervisor for the Design Process (PSDP) has outlined in this Plan reasonably foreseeable hazards. The PSCS shall establish lines of communication on safety related matters with the PSDP

Design Alterations:

(Procedure for dealing with unforeseen eventualities during project execution resulting in substantial design change and which might affect particular risks, contract period, or have other safety and health implications).

The PSCS shall immediately inform the appointed PSDP of unforeseen eventualities that necessitate a change to the design of the work during the construction phase.

Following assessment of the implications of such changes, the PSDP shall provide all necessary information to the PSCS on particular risks foreseen. The Safety implications (if any) of the proposed alterations shall be noted in the Safety File.

PRELIMINARY HEALTH AND SAFETY PLAN

Particular Risks

The following is a non-exhaustive list of particular risks, as defined within the first schedule of The Safety, Health and Welfare at Work (Construction) Regulations 2013. This information will be required where applicable as part of the risks identified by the PSDP for inclusion in the Preliminary Safety and Health Plan. Detailed Risk information is provided in Appendix A.

No.	Particular Risk	Yes	No
1	Burial under earth falls		✓
2	Engulfment in swampland		✓
3	Working at heights or falling from a height	✓	
4	Work which puts persons at risk from chemical or biological substances constituting a particular danger to the safety and health of such persons or involving a legal requirement for health monitoring		✓
5	Work with ionising radiation requiring the designation of controlled or supervised areas as defined in Article 20 of Directive 80/836/Euratom		✓
6	Work near high voltage power lines		✓
7	Work involving the disturbance or removal of asbestos		✓
8	Work in confined spaces	✓	
9	Demolition which could compromise existing structure	✓	
10	Working near existing services (internally)	✓	
11	Excavations presenting the potential for buried services	✓	
12	Work exposing persons at work to the risk of drowning		✓
13	Work on wells, underground earthwork and tunnels		✓
14	Work carried out by divers at work having a system of air supply		✓
15	Work carried out in a caisson with a compressed air atmosphere		✓
16	Work involving the use of explosives		✓
17	Work involving the assembly or dismantling of heavy prefabricated components		✓
18	Any other work, which may involve 'Particular' risks	✓	

Health and Safety File

There is not an existing Safety & Health File for this site.

Existing Drawings/Information

Document	Document Description
1	Existing Services

Residual Hazards

The elements, which need to be addressed specifically by the PSCS, as noted within this document are highlighted below:

(These include residual significant hazards that are to be noted by the PSCS (i.e. taken from design risk workshop, examples include all temporary works, deep excavations etc...)

Designers Risk Assessments (DRA)

The PSCS must ensure that the Designers' Risk Assessments (DRAs) are taken into consideration. The DRAs are attached as Appendix D to this preliminary Safety & Health Plan.

Site Wide Elements

Position of Access/Egress

The position of general access and egress and for means of transport of materials to site is to be arranged with the client. Note however that consideration should be given to the following:

- Protection of general public and military personnel from site activities
- General access / egress routes to be kept clear at all times
- Delivery of materials to be under supervision to avoid contact with persons and to be programmed to be during the road opening hours
- The location of the delivery/unloading point should be identified within the Safety and Health Plan for Construction after consideration of the following:
 - There is limited space for delivery of materials to site. (Position to be agreed with Client and PSDP).
 - Unloading should NOT be done without supervision.
 - Vehicles should not manoeuvre without suitable and trained Banksmen.

Welfare Arrangements

Under Regulation 17 (3) a & b, The Project Supervisor for the Construction Stage shall co-ordinate the arrangements for the provision and maintenance, in an appropriate condition, of site welfare facilities for all persons at work on the construction site, in accordance with Part 14 of the Safety, Health & Welfare at Work Regulations 2013. Welfare arrangements are to be suitable and sufficient considering the site undertaking. A description and location of these facilities is to be included in the Safety and Health Plan for Construction.

Storage Provisions

The Contractor should avoid where possible the storage of flammable materials on-site. Should this be unavoidable then the exact position should be agreed with the Client / PSDP. All materials should be stored within appropriate storage containers.

Housekeeping / Disposal of Waste

Good housekeeping is an essential part of a safe and efficiently run site. Waste materials should be disposed of promptly and into suitable containers. Waste should be removed from site at regular intervals to avoid a build up of rubbish.

Emergency Procedures / Routes / Exits

The Contractor is to provide suitable fire fighting equipment and maintain an emergency evacuation procedure throughout the progress of the works. A competent person should be appointed to act as a fire marshal and the proposed fire emergency procedures are to be described in the Safety and Health Plan for Construction. The adopted procedures are to be brought to the attention of all operatives and visitors to the site. Care should be taken to ensure all emergency routes are to remain open throughout the duration of the project. Materials, stores, skips, site accommodation etc. should be positioned so as to ensure that

emergency access/egress routes remain unobstructed.

First Aid

The Contractor is to provide adequate provisions for the administering of first aid. The amount of first aid equipment is to be assessed based upon the risk of the project and the numbers of personnel on site.

On Site Traffic

The movement of delivery vehicles is to be closely monitored and should only be done under the supervision of a suitable and trained banksman. Where there is an overlap between site activities and public space then an assessment should be carried out to identify potential risk. Suitable control measures are to be put in place to protect the public. Contractors must also make themselves aware of any vehicular weight restrictions, which may apply in or around the site.

Clients and Occupiers Activities

Third Party Considerations

The Contractor is to be responsible for ensuring that the site remains secure at all times. Surrounding lands are to remain occupied and used by 3rd parties. In order to protect the general public from on site activities a detailed description of security arrangements including hoarding, fencing, signage, signing in/out procedures etc. should be included within the Safety and Health Plan for Construction.

Emergency Procedures

Specific emergency procedures must be in place prior to works commencing on site. The Contractor should liaise with the client prior to formulating the emergency specifics. The procedures are to be included within the Safety and Health Plan for Construction.

Permits to Works

Permits to work are to be used where the risks are high. Such activities should include:

- Hot Works;
- Working on Live Services;
- Work in Confined Spaces;
- Working at heights
- Working near or under overhead lines.

Should the Contractor be aware of such activities that require a permit to work then they must be drawn to the attention of the Project Supervisor and be included within the Safety and Health Plan for Construction. Further permits to work may be enforced by the Client or their representative. Liaison with the Client is therefore advised prior to commencing the works.

DESIGNERS RISK ASSESSMENTS

Designer

Under Regulation 15 (1) (a) of the 2013 Regulations, a person who designs a construction project has a responsibility to take account of –

- i. The General Principles of Prevention contained within Schedule 2 of the Safety, Health & Welfare at Work Act, 2005 and can also be found in the core information document.
- ii. The relevant Safety and Health Plan, and Safety File under the Regulations. The term Designers has a very broad meaning and can include any of the following:
 - Architects, Civil & Structural Engineers, Building services consultants, Building Surveyors, Landscape Architects and other design practices and individuals who contribute to, or have a

responsibility for analysing, calculating, preparatory design work, designing, detailing or specifying and/or preparing bills of quantities for construction work;

- Mechanical, Electrical or Chemical and other engineers as appropriate to the project being undertaken; and
- Those who specify or alter a design, or who specify the adoption of certain methods of work or the use of specific materials (this may include the Client). This definition also includes temporary works designers, interior designers, specialist subcontractors with design input such as engineering services sub-contractors and others involved in the choice of construction materials.

Under Regulation 15 (1) (b), a Designer also has an obligation to provide in writing to the PSDP all relevant necessary information to enable him to carry out the Project Supervisor's duties under these regulations. A Designer also has an obligation to co-operate with the PSDP and PSCS and other designers to enable them to comply with the Regulations. A designer should also comply with all directions from the PSDP and PSCS that are issued pursuant to Regulation 14 or 20.

Designers' Risk Assessments

Particular Risk (from 9.13)	Rating	Hazards Identified	Recommended Mitigation Measures
Working at heights or falling from a height	High	Falling items/debris Working on scaffolding, roofs and other heights	Detailed Method statements and risk assessments Daily coordination of activities Ensure that containment is provided and that activities are properly sequenced where there is a danger of falling material Ensure adherence to HSA Guidelines and Safety, Health and Welfare Legislation Scaffolding to be erected, modified and dismantled by suitably trained, competent scaffolder. Scaffolding to be inspected regularly and maintained in good order Scaffolding to be fitted with a 'Scaff Tag' indicating the date of inspection and installation Adequate lighting to be provided for persons working at heights Opes in floors and ceilings to be guarded, signed and covered so that all persons are aware Safety harnesses, lifelines, fall arrestors and other approved fall protection to be used where staging or scaffolding or other safe means of access is not practicable. In all cases, persons must be fully trained and certified in the use of the equipment used Ensure adherence to HSA Guidelines and Safety, Health and Welfare Legislation
Work in confined spaces	Med	Working in attic spaces and unstable areas due to current	Ensure adherence to HSA Guidelines and Safety, Health and Welfare Legislation

		state of building fabric	
Work involving the assembly or dismantling of heavy prefabricated components	Med	Demolition works and removal of prefabricated elements of the building structure	Prepare method statement and risk assessment for heavy lifting operations All lifting, assembly/removal of materials and required plant/equipment should be properly certified, fit for purpose and conducted with strict adherence to approved Method Statements Ensure a competent banksman is present
Work existing services	High	Live electrical supply adjacent to the building	Prepare method statement and risk assessment for staged work to ensure all services are disconnected and tested prior to any demolition works commencing.
Any other work, which may involve 'Particular' risks	Med	Maintenance of safe access and egress from the site	Consideration to this in preparation of Safety & Health Plan Ensure adherence to HSA Guidelines and Safety, Health and Welfare Legislation
Excavations presenting the potential for buried services	Med	Excavating for drainage, foundations, floor buildup and other provisions	Liaise with BFW staff to locate services that may be buried on-site Ensure a competent banksman is present Ensure adherence to HSA Guidelines and Safety, Health and Welfare Legislation

4. REVENUE COMMISSIONERS INFORMATION ON VALUE ADDED TAX

NOTE THAT ADVICE WAS PUBLISHED WHEN THE STANDARD VAT RATE WAS 21%
- NOW 23%

VAT REVERSE CHARGE CLARIFICATIONS

“Fittings” included in construction contract

The supply and installation of fittings (as described in appendix attached) is subject to VAT at 21% even when part of a wider contract that includes construction services subject to the 13.5% rate. These supplies and installations are not services within the scope of Section 8 (1B) (b) Value-Added tax Act 1972 (Amended) and therefore not subject to the VAT reverse charge. The supplier should invoice VAT at 21% as before.

Construction Services subject to the VAT reverse charge and liable to VAT at 21%

The rate of VAT is not the determining factor in deciding whether or not the reverse charge applies. The reverse charge applies to services consisting of construction operations, regardless of the VAT rate. While most of these services are subject to VAT at 13.5% there are some that attract the 21% rate, including:

- The hire and erecting of scaffolding
- The hire and erecting of temporary fencing
- The hire of crane and driver
- The hire of site labour through an agency (not to be confused with an employment agency)

VAT Interpretation Branch

1st September 2008.

Appendix

As distinct from fixtures, fittings are goods which, though often attached to buildings, can be removed without substantial damage being caused to the goods themselves or to the building to which they are attached. Their supply and installation is therefore subject to the 21 per cent rate.

Examples are as follows:

- Blinds (most types)
- Clocks including time clocks such as flexitime equipment
- Cooker hoods
- Curtains
- Electric and gas fires
- Exhibition stands
- Fitted carpets and lino, other than floor covering stuck down over its entire surface
- Freestanding shop counters
- Kitchen cookers
- Lighting other than recessed lighting
- Mirrors
- Most shelving
- Refrigeration units, including deep freezers
- Safes (certain)
- Seating, including cinema and church seating whether or not secured to the floor
- Snooker tables and other games tables
- Washing machines and dishwashers, including plumbed-in machines.
- Wooden flooring ('floating' – not permanently fixed)

The supply, or supply & fitting for a single inclusive charge, of these goods is chargeable to VAT at 21 per cent. For example the supply & fitting of a kitchen cooker for an inclusive charge is liable at 21 per cent. If, however, it was necessary to re-wire for a power supply point and a separate charge was raised for such work, the 13.5 per cent rate would apply to that separate charge. The connection only of the cooker to an existing power supply would however be subject to 21 per cent.