



# Finance (No. 3) Act 2010

## 2010 CHAPTER 33

### PART 2

#### OTHER TAXES AND DUTIES

##### *Value added tax*

#### **21 Supplies of aircraft etc**

- (1) Schedule 8 to VATA 1994 (zero-rating) is amended as follows.
- (2) In Note (A1) of Group 8 (transport: definition of “qualifying aircraft” etc), for paragraph (b) substitute—
  - “(b) a “qualifying aircraft” is any aircraft which —
    - (i) is used by an airline operating for reward chiefly on international routes, or
    - (ii) is used by a State institution and meets the condition in Note (B1).”
- (3) After that Note insert—
  - “(B1) The condition is that the aircraft—
    - (a) is of a weight of not less than 8,000 kilograms, and
    - (b) is neither designed nor adapted for use for recreation or pleasure.
  - (C1) In Note (A1)(b)—
    - “airline” means an undertaking which provides services for the carriage by air of passengers or cargo (or both);
    - “State institution” has the same meaning as in Part B of Annex X to the Council Directive [2006/112/EC](#) on the common system of value added tax (transactions which member States may continue to exempt).”

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***Changes to legislation:*** *There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Section 21. (See end of Document for details)*

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- (4) The amendments made by this section have effect in relation to supplies made, and acquisitions and importations taking place, on or after 1 January 2011.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Section 21.