
STATUTORY INSTRUMENTS

1994 No. 3014

VALUE ADDED TAX

The Value Added Tax (Transport) Order 1994

Approved by the House of Commons

Made - - - - 29th November 1994
Laid before the House of
Commons - - - - 29th November 1994
Coming into force - - 1st April 1995

The Treasury, in exercise of the powers conferred on them by sections 30(4) and 96(9) of the Value Added Tax Act 1994(1) and of all other powers enabling them in that behalf, hereby makes the following Order:

1. This Order may be cited as the Value Added Tax (Transport) Order 1994 and shall come into force on 1st April 1995.

2. Group 8 of Schedule 8 to the Value Added Tax Act 1994 shall be varied in accordance with article 3 of this Order.

3. After Note (4) there shall be inserted—

“(4A) Item 4 does not include the transport of passengers—

(a) in any vehicle to, from or within—

(i) a place of entertainment, recreation or amusement; or

(ii) a place of cultural, scientific, historical or similar interest,

by the person, or a person connected with him, who supplies a right of admission to, or a right to use facilities at, such a place;

(b) in any motor vehicle between a car park (or land adjacent thereto) and an airport passenger terminal (or land adjacent thereto) by the person, or a person connected with him, who supplies facilities for the parking of vehicles in that car park; or

(c) in an aircraft where the flight is advertised or held out to be for the purpose of—

(i) providing entertainment, recreation or amusement; or

(ii) the experience of flying, or the experience of flying in that particular aircraft,

and not primarily for the purpose of transporting passengers from one place to another.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(4B) For the purposes of Note (4A) any question whether a person is connected with another shall be determined in accordance with section 839 of the Taxes Act⁽²⁾.

(4C) In Note (4A)(b) “motor vehicle” means a mechanically propelled vehicle intended or adapted for use on the roads.”.

29th November 1994

Timothy Kirkhope
Tim Wood
Two of the Lords Commissioners of Her
Majesty’s Treasury

(2) See Section 96 Value Added Tax Act 1994 c. 23.

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EXPLANATORY NOTE

(This note is not part of the Order)

This Order varies, with effect from 1st April 1995, item 4 of Group 8 of Schedule 8 to the Value Added Tax Act 1994.

Article 3 of the Order inserts new Notes (4A), (4B) and (4C) to that Group the effect of which is to exclude from zero-rating, certain passenger transport supplied in connection with or as part of leisure activities described in the Order, or in connection with car parking at airports.