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STATUTORY INSTRUMENTS

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**2002 No. 1173**

**VALUE ADDED TAX**

**The Value Added Tax (Transport) Order 2002**

|   |         |                        |
|---|---------|------------------------|
| <i>Made</i>                             | - - - - | <i>24th April 2002</i> |
| <i>Laid before the House of Commons</i> | - - - - | <i>25th April 2002</i> |
| <i>Coming into force</i>                | - -     | <i>1st June 2002</i>   |

The Treasury, in exercise of the powers conferred on them by sections 30(4) and 96(9) of the Value Added Tax Act 1994<sup>(1)</sup>, 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 (Transport) Order 2002 and comes into force on 1st June 2002.

2. In Group 8<sup>(2)</sup> (Transport) of Schedule 8 to the Value Added Tax Act 1994 (zero rating)—

(a) for paragraph (b) of item 6 substitute—

“(b) the handling or storage—

(i) in a port,

(ii) on land adjacent to a port,

(iii) in a customs and excise airport, or

(iv) in a transit shed,

of goods carried in a ship or aircraft.”

(b) in Note (6), for “and “customs and excise airport”” substitute “, “customs and excise airport” and “transit shed””.

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<sup>(1)</sup> 1994 c. 23. Section 96(9) was amended by the Finance Act 2001 (c. 9), section 99(6) and Schedule 31, paragraph 5.

<sup>(2)</sup> Group 8 was amended by SI 1994/3014, 1995/653, 1995/3039, 1999/1820, 2001/753 and the Postal Services Act 2000 (c. 26) section 127(4), Schedule 8 paragraphs 22(1) and (3).

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**Status:** This is the original version (as it was originally made).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

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24th April 2002

Tony McNulty,  
Anne McGuire,  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order, which comes into force on 1st June 2002, amends Group 8 of Schedule 8 to the Value Added Tax Act 1994 (c. 23).

Services provided for the handling or storage of goods carried in a ship or aircraft are zero-rated if they are supplied in an airport, in a port or on land adjacent to a port. This Order also zero-rates such services if they are supplied in a place which has been approved by the Commissioners of Customs and Excise for the storage of goods in temporary storage (a transit shed), no matter where that place is located. (“Goods in temporary storage” are goods which have been presented to Customs but have not been assigned a customs-approved treatment or use).