

2002 No. 456

VALUE ADDED TAX

**The Value Added Tax (Equipment in Lifeboats)
Order 2002**

Made - - - - - *28th February 2002*
Laid before the House of Commons *4th March 2002*
Coming into force - - - - - *1st April 2002*

The Treasury, in exercise of the powers conferred on them by section 30(4) of the Value Added Tax Act 1994(a), 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 (Equipment in Lifeboats) Order 2002 and comes into force on 1st April 2002.
2. Group 8(b) (Transport) of Schedule 8 to the Value Added Tax Act 1994 (zero rating) is varied as follows—
 - (a) In item 3, after paragraph (c), insert—

“(d) The supply to a charity providing rescue or assistance at sea of equipment that is to be installed, incorporated or used in a lifeboat and is of a kind ordinarily installed, incorporated or used in a lifeboat.”
 - (b) At the end of item 10, paragraph (c), add “, or paragraph (d) of item 3.”

Tony McNulty,
Anne McGuire,
Two of the Lord Commissioners
of Her Majesty’s Treasury

28th February 2002

(a) 1994 c. 23.
(b) Group 8 was varied by S.I. 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).

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st April 2002, varies Group 8 of Schedule 8 to the Value Added Tax Act 1994 (c.23) which makes provision for the supply of certain goods at the zero rate.

The effect of this Order is to zero-rate the supply to sea rescue charities of equipment that is to be installed, incorporated or used in a lifeboat and is of a kind ordinarily installed, incorporated or used in a lifeboat. It also zero-rates the making of arrangements for such a supply.

The Order gives effect to Article 15.5 of Council Directive 77/388/EEC(a) (“the Sixth Directive”) in so far as this relates to the supply of equipment that is to be incorporated or used in a vessel used for rescue or assistance at sea.

(a) OJ No. L 145, 13.6.1977, p. 1.

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