
STATUTORY INSTRUMENTS

2006 No. 1750

VALUE ADDED TAX

The Value Added Tax (Lifeboats) Order 2006

<i>Made</i>	- - - -	<i>3rd July 2006</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>4th July 2006</i>
<i>Coming into force</i>	- -	<i>1st August 2006</i>

The Treasury make the following Order in exercise of the powers conferred by section 30(4) of the Value Added Tax Act 1994⁽¹⁾:

1. This Order may be cited as the Value Added Tax (Lifeboats) Order 2006 and comes into force on 1st August 2006.

2. In Schedule 8 to the Value Added Tax Act 1994 (zero-rating), after paragraph (d) of item 3 of Group 8⁽²⁾ (transport) insert—

“(e) The supply of fuel to a charity providing rescue or assistance at sea where the fuel is for use in a lifeboat.”.

3rd July 2006

Frank Roy
Alan Campbell
Two of the Lords Commissioners of Her
Majesty’s Treasury

(1) 1994 c. 23.

(2) Relevant amendments to Group 8 were made by S.I.1995/3039 and S.I. 2002/456.

Status: This is the original version (as it was originally made).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

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st August 2006, varies item 3 of 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 of fuel to sea rescue charities where the fuel is for use in a lifeboat. This Order gives effect to Article 15.4(b) of Council Directive 77/388/EEC⁽³⁾ (“the Sixth Directive”) in so far as this relates to the supply of fuel for use in a vessel used for rescue or assistance at sea. A transposition note is available from www.hmrc.gov.uk.

A full regulatory impact assessment has not been produced for this instrument as it has negligible impact on the costs of business, charities or voluntary bodies.

(3) OJ No.L145, 13.6.1977, p.1; the second subparagraph of Article 15.4 was replaced by Article 1.9 of Council Directive 92/111/EEC (OJ No. L384, 30/12/1992, p.47).