

2006 No. 1750

VALUE ADDED TAX

The Value Added Tax (Lifeboats) Order 2006

Made - - - - *3rd July 2006*

Laid before the House of Commons *4th July 2006*

Coming into force - - *1st August 2006*

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

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(b) (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

(a) 1994 c.23.

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

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^(a) (“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.

(a) 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).

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