

SCHEDULE 1  
AMENDMENTS

**Value Added Tax Act 1994**

**28.**—(1) The Value Added Tax Act 1994 <sup>M1</sup> is amended as follows—

(2) In Group 8 of Schedule 8 (zero-rating: transport), in Note (4E), in the definition of “universal service provider”, for “the Postal Services Act 2000” substitute “ Part 3 of the Postal Services Act 2011 ”.

(3) In Group 3 of Schedule 9 (exemptions: postal services)—

- (a) omit Note (1);
- (b) in Note (2), for “a licence duty” substitute “ a specified condition ”;
- (c) in Note (3), for the words from “postal facilities” to the end substitute “ postal network (within the meaning of section 38 of the Postal Services Act 2011) and which are required to be provided by a specified condition ”;
- (d) in Note (4)(a), for “a licence” substitute “ a specified condition ”;
- (e) in Note (5)—
  - (i) for “a licence duty” substitute “ a specified condition ”, and
  - (ii) for “the licence” substitute “ the condition ”;
- (f) for Note (6) substitute—

“(6) In this Group “specified condition” means a designated USP condition, a USP access condition or a transitory condition under paragraph 5 of Schedule 9 to the Postal Services Act 2011 which is imposed only on a universal service provider.

(7) Any expression which is used in this Group and in Part 3 of the Postal Services Act 2011 has the same meaning in this Group as in that Part.”

**Marginal Citations**

**M1** [1994 c.23](#) amended by Schedule 8 paragraph 22 of the Postal Services Act 2000 and [S.I. 2001/1149](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Postal Services Act 2011 (Consequential Modifications and Amendments) Order 2011, Paragraph 28.