

2012 No. 58

VALUE ADDED TAX

The Value Added Tax (Land Exemption) Order 2012

Approved by the House of Commons

Made - - - - 11th January 2012

Laid before the House of Commons 11th January 2012

Coming into force - - 1st March 2012

The Treasury make the following Order in exercise of the powers conferred by section 31(2) of the Value Added Tax Act 1994(a).

Citation and Commencement

1. This Order may be cited as the Value Added Tax (Land Exemption) Order 2012 and comes into force on 1st March 2012.

Amendment of Group 1 of Schedule 9 to the Value Added Tax Act 1994

2. Group 1(b) of Schedule 9 to the Value Added Tax Act 1994 (exemptions: land) is amended as follows.

3. For Note (14) (definition of a seasonal pitch) substitute—

“(14) A seasonal pitch for a caravan is—

- (a) a pitch on a holiday site other than an employee pitch, or
- (b) a non-residential pitch on any other site.

(14A) In this Note and in Note (14)—

“employee pitch” means a pitch occupied by an employee of the site operator as that person’s principal place of residence during the period of occupancy;

“holiday site” means a site or part of a site which is operated as a holiday or leisure site;

“non-residential pitch” means a pitch which—

- (a) is provided for less than a year, or
- (b) is provided for a year or more and is subject to an occupation restriction, and which is not intended to be used as the occupant’s principal place of residence during the period of occupancy;

“occupation restriction” means any covenant, statutory planning consent or similar permission, the terms of which prevent the person to whom the pitch is provided from

(a) 1994 c. 23.

(b) Relevant amending instrument is S.I. 1995/282.

occupying it by living in a caravan at all times throughout the period for which the pitch is provided.”.

*Angela Watkinson
Michael Fabricant*

11th January 2012

Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends Note (14) (definition of a seasonal pitch) to Group 1 (land) of Schedule 9 (exemptions) to the Value Added Tax Act 1994 (“Group 1”) with effect from 1st March 2012.

Item 1(f) of Group 1 excludes from exemption the provision of seasonal pitches for caravans and the grant of facilities at caravan parks to persons for whom such pitches are provided.

Article 3 substitutes new Notes (14) and (14A) to define a seasonal pitch to limit the exclusion from exemption to the provision of pitches which are used for holiday and leisure use as opposed to residential use.

A Tax Information and Impact Note covering this instrument is published on the HMRC website at <http://www.hmrc.gov.uk/tiin/autumn-dec11.htm>.

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