

## SCHEDULES

### SCHEDULE 8

#### ZERO-RATING

#### **PART II**

#### THE GROUPS

#### **GROUP 9**

#### — CARAVANS AND HOUSEBOATS

*Item No*

- 2 Houseboats being boats or other floating decked structures designed or adapted for use solely as places of permanent habitation and not having means of, or capable of being readily adapted for, self-propulsion.