

---

STATUTORY INSTRUMENTS

---

**1990 No. 752**

**VALUE ADDED TAX**

**The Value Added Tax (Transport) Order 1990**

<i>Made</i>	- - - -	<i>26th March 1990</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- -	<i>28th March 1990</i>
<i>Coming into force</i>		<i>1st May 1990</i>

**THE VALUE ADDED TAX (TRANSPORT) ORDER 1990**

1. This Order may be cited as the Value Added Tax...
2. Group 10 (transport) of Schedule 5 to the Value Added...
3. In item 3— (a) in paragraph (a) for the words...
4. In item 4— (a) in paragraph (b) the word “or”...
5. In item 5 the words “passengers or” shall be deleted....
6. In item 6— (a) in paragraph (a) for the words...
7. In item 9 the words “within or outside the United...
8. In item 11 the words “or passengers” shall be deleted....
9. For Note (1) there shall be substituted the following Note:...
10. After Note (2) there shall be inserted the following Note:...
11. For Note (3) there shall be substituted the following Note:...

Signature

Explanatory Note