

Order made by the Treasury, laid before the House of Commons under Section 45(3) of the Value Added Tax 1983 for approval by resolution of that House within twenty-eight days beginning on the day on which the Order was made, subject to extension for periods of dissolution or prorogation or adjournment for more than four days.

STATUTORY INSTRUMENTS

1992 No. 3220

VALUE ADDED TAX

The Value Added Tax (Flat-rate Scheme for Farmers) (Designated Activities) Order 1992

<i>Made</i>	- - - -	<i>16th December 1992</i>
<i>Laid before the House of Commons</i>	- - - -	<i>17th December 1992</i>
<i>Coming into force</i>	- -	<i>1st January 1993</i>

The Treasury, in exercise of the powers conferred on them by section 37B(8) of the Value Added Tax Act 1983(1) and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Flat-rate Scheme for Farmers) (Designated Activities) Order 1992, and shall come into force on 1st January 1993.

2.—(1) Subject to paragraph (2) below, the activities described in any part of the Schedule to this order are designated activities for the purposes of section 37B of the Value Added Tax Act 1983.

(2) The activities described in Part VI of the Schedule are not designated activities for the purposes of section 37B of the Act, unless:

- (a) the person performing them also carries out designated activities falling within one or more of Parts I to V of the Schedule (other designated activities), and
- (b) in carrying out the activities described in Part VI—
 - (i) he performs them himself, or they are performed by his employees (or both), and
 - (ii) any equipment he uses in carrying them out, or hires to another, for agricultural purposes is equipment which he also uses for carrying out his other designated activities.

(1) 1983 c. 55; section 37B was inserted by section 16 of the Finance (No. 2) Act 1992 (c. 48).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

16th December 1992

Irvine Patnick
Gregory Knight
Two of the Lords Commissioners of Her
Majesty's Treasury

SCHEDULE

Article 2

PART I

CROP PRODUCTION

1. General agriculture, including viticulture.
2. Growing of fruit and of vegetables, flowers and ornamental plants, whether in the open or under glass.
3. Production of mushrooms, spices, seeds and propagating materials; nurseries.

PART II

STOCK FARMING

1. General stock farming.
2. Poultry farming.
3. Rabbit farming.
4. Beekeeping.
5. Silkworm farming.
6. Snail farming.

PART III

FORESTRY

1. Growing, felling and general husbandry of trees in a forest, wood or copse.

PART IV

FISHERIES

1. Fresh-water fishing.
2. Fish farming.
3. Breeding of mussels, oysters and other molluscs and crustaceans.
4. Frog farming.

PART V

PROCESSING

1. The processing by a person of products deriving from his activities falling within Parts I to IV above, using only such means as are normally employed in the course of such activities.

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PART IV SERVICES

1. Field work, reaping and mowing, threshing, baling, collecting, harvesting, sowing and planting.
 2. Packing and preparing for market (including drying, cleaning, grinding, disinfecting and ensilaging) of agricultural products for market.
 3. Storage of agricultural products.
 4. Stock minding, rearing and fattening.
 5. Hiring out of equipment for use in any of the activities described in this Schedule.
 6. Technical assistance in relation to any of the activities described in this Schedule.
 7. Destruction of weeds and pests, dusting and spraying of crops and land.
 8. Operation of irrigation and drainage equipment.
 9. Lopping, tree felling and other forestry services.
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EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st January 1993, lists the agricultural goods and services which qualify as designated activities for the purposes of the flat-rate scheme for farmers.