
STATUTORY INSTRUMENTS

1993 No. 2498

VALUE ADDED TAX

The Value Added Tax (Beverages) Order 1993

Approved by the House of Commons

Laid before the House of Commons

Made - - - - 18th October 1993

Coming into force - - 1st December 1993

The Treasury, in exercise of the powers conferred on them by sections 16(4) and 48(6) 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 (Beverages) Order 1993 and shall come into force on 1st December 1993.
2. Group 1 of Schedule 5(2) to the Value Added Tax Act 1983 shall be varied by —
 - (a) substituting for excepted item 4 the following—

“4. Other beverages (including fruit juices and bottled waters) and syrups, concentrates, essences, powders, crystals or other products for the preparation of beverages.”;
 - (b) inserting after item 5 of the items overriding the exceptions—

“5A. Milk and preparations and extracts thereof.”; and
 - (c) substituting for item 6 of the items overriding the exceptions the following—

“6. Preparations and extracts of meat, yeast or egg.”.

18th October 1993

Timothy Wood
Andrew Mackay
Two of the Lords Commissioners of Her
Majesty’s Treasury

(1) 1983 c. 55.

(2) Group 1 was amended by paragraph 1 of Schedule 6 to the Finance Act 1984 (c. 43) and by S.I.1988/507.

Status: This is the original version (as it was originally made).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

EXPLANATORY NOTE

(This note is not part of the Order)

The Order amends Group 1 of Schedule 5 to the Value Added Tax Act 1983 by extending the standard rate of value added tax from manufactured beverages to all beverages, except for milk and other beverages included in the items overriding the exceptions.