
STATUTORY INSTRUMENTS

1994 No. 3014

The Value Added Tax (Transport) Order 1994

3. After Note (4) there shall be inserted—

“(4A) Item 4 does not include the transport of passengers—

(a) in any vehicle to, from or within—

(i) a place of entertainment, recreation or amusement; or

(ii) a place of cultural, scientific, historical or similar interest,

by the person, or a person connected with him, who supplies a right of admission to, or a right to use facilities at, such a place;

(b) in any motor vehicle between a car park (or land adjacent thereto) and an airport passenger terminal (or land adjacent thereto) by the person, or a person connected with him, who supplies facilities for the parking of vehicles in that car park; or

(c) in an aircraft where the flight is advertised or held out to be for the purpose of—

(i) providing entertainment, recreation or amusement; or

(ii) the experience of flying, or the experience of flying in that particular aircraft,

and not primarily for the purpose of transporting passengers from one place to another.

(4B) For the purposes of Note (4A) any question whether a person is connected with another shall be determined in accordance with section 839 of the Taxes Act(1).

(4C) In Note (4A)(b) “motor vehicle” means a mechanically propelled vehicle intended or adapted for use on the roads.”.