
STATUTORY INSTRUMENTS

1995 No. 653

VALUE ADDED TAX

The Value Added Tax (Transport) Order 1995

<i>Made</i>	- - - -	<i>8th March 1995</i>
<i>Laid before the House of Commons</i>	- - - -	<i>9th March 1995</i>
<i>Coming into force</i>	- -	<i>1st April 1995</i>

The Treasury, in exercise of the powers conferred on them by section 30(4) of the Value Added Tax Act 1994⁽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 (Transport) Order 1995 and shall come into force on 1st April 1995.
2. Group 8 (Transport) of Schedule 8 to the Value Added Tax Act 1994 shall be amended in accordance with articles 3 to 6 of this Order.
3. After item 6 there shall be inserted —
“**6A.** Air navigation services.”
4. In paragraph (b) of item 11 after the words “of item 6,” there shall be inserted —
“item 6A.”
5. After Note (6) there shall be inserted —
“(6A) “Air navigation services” has the same meaning as in the Civil Aviation Act 1982⁽²⁾.”
6. In Note (7) after the words “of item 6,” there shall be inserted —
“item 6A.”

(1) 1994 c. 23.

(2) 1982 c. 16. Air navigation services are defined in section 105(1).

Status: This is the original version (as it was originally made).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

8th March 1995

Tim Wood
Timothy Kirkhope
Two of the Lords Commissioners of Her
Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order varies, with effect from 1st April 1995, Group 8 of Schedule 8 to the Value Added Tax Act 1994. Its effect is to provide for zero-rating of air navigation services, as defined in the Civil Aviation Act 1982, when they are supplied in respect of aircraft which are of a description zero-rated under item 2 of that Group or to a person who receives them for the purpose of a business carried on by him and who belongs outside the United Kingdom.