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STATUTORY INSTRUMENTS

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**2002 No. 456**

**The Value Added Tax (Equipment in Lifeboats) Order 2002**

**2.** Group 8(1) (Transport) of Schedule 8 to the Value Added Tax Act 1994 (zero rating) is varied as follows—

(a) In item 3, after paragraph (c), insert—

“(d) The supply to a charity providing rescue or assistance at sea of equipment that is to be installed, incorporated or used in a lifeboat and is of a kind ordinarily installed, incorporated or used in a lifeboat.”

(b) At the end of item 10, paragraph (c), add “, or paragraph (d) of item 3.”