STATUTORY INSTRUMENTS

## 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.".

<sup>(1)</sup> Group 8 was varied by S.I.1994/3014, 1995/653, 1995/3039, 1999/1820, 2001/753 and the Postal Services Act 2000 (c. 26) section 127(4), Schedule 8 paragraphs 22(1) and (3).