

2015 No. 1949

VALUE ADDED TAX

The Value Added Tax (Caravans) Order 2015

Made - - - - 30th November 2015
Laid before the House of Commons 1st December 2015
Coming into force - - 2nd December 2015

The Treasury make the following Order in exercise of the power conferred by section 30(4) of the Value Added Tax Act 1994(a).

Citation and commencement

1. This Order may be cited as the Value Added Tax (Caravans) Order 2015 and comes into force on 2nd December 2015.

Amendment of Group 9 of Schedule 8 to the Value Added Tax Act 1994

2.—(1) Group 9 of Schedule 8 to the Value Added Tax Act 1994 (zero-rating: caravans and houseboats)(b) is amended as follows.

(2) In item 1(a), after “BS 3632:2005” insert “or BS 3632:2015(c)”.

Charlie Elphicke
George Hollingbery

30th November 2015

Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends Group 9 of Schedule 8 to the Value Added Tax Act 1994 (zero-rating: caravans and houseboats) to insert a reference to the 2015 approved British Standard for residential caravans (BS 3632:2015) which has been introduced by the British Standards Institution to replace the existing approved 2005 British Standard for such caravans (BS 3632:2005).

Copies of BS 3632:2015 can be obtained either online at bsishop.com or by post by writing to the British Standards Institution at 389 Chiswick High Road, London W4 4AL.

(a) 1994 c. 23.

(b) Group 9 was amended by section 196 of, and paragraphs 1 and 4 of Schedule 26 to, the Finance Act 2012 (c. 14).

(c) Residential Park Homes, British Standard Publications UK, 30 November 2015, ISBN 9780580767883.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.

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