

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, GROUP 12. (See end of Document for details)

SCHEDULES

^{F1}SCHEDULE 7A

CHARGE AT REDUCED RATE

Textual Amendments

- F1** Sch. 7A inserted (11.5.2001 with effect as mentioned in [s. 99\(7\)\(a\)](#) of the amending Act) by [2001 c. 9, s. 99\(5\)\(7\)\(a\)](#), [Sch. 31 Pt. 1 para. 1](#)

PART 2

THE GROUPS

Modifications etc. (not altering text)

- C1** Sch. 7A Pt. 2 modified (30.6.2008) by [The Value Added Tax \(Reduced Rate\) \(Smoking Cessation Products\) Order 2008 \(S.I. 2008/1410\)](#), arts. 13
- C1** [Sch. 7A Pt. 2](#) modifications by 2020 SI 728, art. 4 continued (with effect in accordance with s. 93(5)-(10) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [s. 93\(1\)](#)

[^{F1}GROUP 12

CARAVANS

Textual Amendments

- F1** Sch. 7A Pt. 2 Group 12 inserted (6.4.2013) by [Finance Act 2012 \(c. 14\)](#), [Sch. 26 paras. 6\(3\), 7\(2\)](#)

Item No

- 1 Supplies of caravans which exceed the limits of size of a trailer for the time being permitted to be towed on roads by a motor vehicle having a maximum gross weight of 3,500 kilogrammes.
- 2 The supply of such services as are described in paragraph 1(1) or 5(4) of Schedule 4 in respect of a caravan within item 1.

NOTE: This Group does not include—

- (a) removable contents other than goods of a kind mentioned in item 4 of Group 5 of Schedule 8, or
- (b) the supply of accommodation in a caravan.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, GROUP 12.