

*Changes to legislation:* There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 8— Transport. (See end of Document for details)

## SCHEDULES

### SCHEDULE 8

#### ZERO-RATING

#### <sup>F1F1</sup>PART II

#### THE GROUPS

##### Textual Amendments

- F1** Words in Sch. 8 Pt. II substituted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), **Sch. 2 para. 8** (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 9
- F1** Sch. 8 Pt. II Group 19 inserted (with effect in accordance with s. 126(5)(6) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), s. **126(4)**; [S.I. 2020/1642](#), reg. 3
- F1** Sch. 8 Pt. II Group 21 inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), **Sch. 3 para. 16(3)** (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 9

##### Modifications etc. (not altering text)

- C1** Sch. 8 Group 12 Note (2D)(i) is revoked (7.12.15) as it appears in the inserting provision ([S.I. 2009/2972](#), art. 6) by [The National Health Service \(General Medical Services Contracts\) Regulations 2015 \(S.I. 2015/1862\)](#), regs. 1(2), 98, Sch. 5 Table
- C1** Sch. 8 Pt. II modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 2018 c. 22, Sch. 7 para. 158(6) (as inserted by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), **Sch. 1 para. 10(6)** (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 9)

#### GROUP 8— TRANSPORT

- [<sup>F1</sup>1 The supply, repair or maintenance of a qualifying ship or the modification or conversion of any such ship provided that when so modified or converted it will remain a qualifying ship.]

##### Textual Amendments

- F1** Sch. 8 Pt. II Group 8 item 1 substituted (1.1.1996) by [S.I. 1995/3039](#), **arts. 1, 2(a)**

- [<sup>F2</sup>2 The supply, repair or maintenance of a qualifying aircraft or the modification or conversion of any such aircraft provided that when so modified or converted it will remain a qualifying aircraft.]

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#### Textual Amendments

**F2** Sch. 8 Pt. II Group 8 item 2 substituted (1.1.1996) by [S.I. 1995/3039](#), [arts. 1, 2\(b\)](#)

- [<sup>F3</sup>2A The supply of parts and equipment, of a kind ordinarily installed or incorporated in, and to be installed, or incorporated in,—
- (a) the propulsion, navigation or communication systems; or
  - (b) the general structure,
- of a qualifying ship or, as the case may be, aircraft.]

#### Textual Amendments

**F3** Sch. 8 Pt. II Group 8 item 2A inserted (1.1.1996) by [S.I. 1995/3039](#), [arts. 1, 2\(c\)](#)

- [<sup>F4</sup>2B The supply of life jackets, life rafts, smoke hoods and similar safety equipment for use in a qualifying ship or, as the case may be, aircraft.]

#### Textual Amendments

**F4** Sch. 8 Pt. II Group 8 item 2B inserted (1.1.1996) by [S.I. 1995/3039](#), [arts. 1, 2\(c\)](#)

- 3
- (a) The supply to and repair or maintenance for a charity providing rescue or assistance at sea of—
    - (i) any lifeboat;
    - (ii) carriage equipment designed solely for the launching and recovery of lifeboats;
    - (iii) tractors for the sole use of the launching and recovery of lifeboats;
    - (iv) winches and hauling equipment for the sole use of the recovery of lifeboats.
  - (b) The construction, modification, repair or maintenance for a charity providing rescue or assistance at sea of slipways used solely for the launching and recovery of lifeboats.
  - (c) The supply of spare parts or accessories to a charity providing rescue or assistance at sea for use in or with goods comprised in paragraph (a) above or slipways comprised in paragraph (b) above.
  - [<sup>F5</sup>(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.]
  - [<sup>F6</sup>(e) The supply of fuel to a charity providing rescue or assistance at sea where the fuel is for use in a lifeboat.]

#### Textual Amendments

**F5** Sch. 8 Pt. II Group 8 item 3(d) inserted (1.4.2002) by [The Value Added Tax \(Equipment in Lifeboats\) Order 2002 \(S.I. 2002/456\)](#), [art. 2\(a\)](#)

**F6** Sch. 8 Pt. II Group 8 Item 3(e) inserted (1.8.2006) by [The Value Added Tax \(Lifeboats\) Order 2006 \(S.I. 2006/1750\)](#), [arts. 1, 2](#)

- 4 Transport of passengers—

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- (a) in any vehicle<sup>F7</sup>... designed or adapted to carry not less than [<sup>F8</sup>10] passengers;
- (b) by [<sup>F9</sup>a universal service provider];
- (c) on any scheduled flight; or
- (d) from a place within to a place outside the United Kingdom or vice versa, to the extent that those services are supplied in the United Kingdom.

#### Textual Amendments

- F7** Words in Sch. 8 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments to Acts of Parliament\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1312\)](#), regs. 1, 4; S.I. 2020/1641, reg. 2, Sch.
- F8** Word in Sch. 8 Pt. II Group 8 item 4(a) substituted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by [S.I. 2001/753](#), **art. 2**
- F9** Words in Sch. 8 Pt. II Group 8 item 4 substituted (with effect in accordance with s. 22(4) of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), **s. 22(1)(a)**

- [<sup>F10</sup>5 The transport of goods—
- (a) in the course of an importation from a place outside to a place within the United Kingdom, or
  - (b) in the course of an exportation from a place within to a place outside the United Kingdom.]

#### Textual Amendments

- F10** Sch. 8 Group 8 Item 5 substituted (1.8.2021) by [The Value Added Tax \(Miscellaneous Amendments and Repeals\) \(EU Exit\) Regulations 2021 \(S.I. 2021/714\)](#), regs. 1, **3(2)** (as amended by [S.I. 2021/779](#), regs. 1, 2)

- [<sup>F11</sup>6 Any services provided for—
- (a) the handling of ships, aircraft or railway vehicles—
    - (i) in a port, customs and excise airport or international railway area, or
    - (ii) outside the United Kingdom;
  - (b) the handling or storage—
    - (i) in a port,
    - (ii) on land adjacent to a port,
    - (iii) in a customs and excise airport,
    - (iv) in an international railway area, or
    - (v) in a temporary storage facility,
- of goods carried in a ship, aircraft or railway vehicle.]

#### Textual Amendments

- F11** Words in Sch. 8 substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments to Acts of Parliament\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1312\)](#), regs. 1, **5**; S.I. 2020/1641, reg. 2, Sch.

- [<sup>F12</sup>6ZA Any services provided in an airport that is not a customs and excise airport for—
- (a) the handling of an aircraft, or

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(b) the handling or storage of goods carried in an aircraft,  
provided that the aircraft is of a type mentioned in paragraph (b)(i) of Note (A1).]

#### Textual Amendments

**F12** Sch. 8 Group 8 Item 6ZA inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments to Acts of Parliament\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1312\)](#), regs. 1, **6**; [S.I. 2020/1641](#), reg. 2, Sch.

[<sup>F13</sup>6ZB. Any services provided in the United Kingdom for the handling of a railway vehicle on, or being prepared for, an international journey or for the handling or storage of goods carried on such a railway vehicle.]

#### Textual Amendments

**F13** Sch. 8 Group 8 Item 6ZB inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, **3**

[<sup>F14</sup>6A Air navigation services.]

#### Textual Amendments

**F14** Sch. 8 Pt. II Group 8 item 6A inserted (1.4.1995) by [S.I. 1995/653](#), arts. 1, **3**

- 7 Pilotage services.
- 8 Salvage or towage services.
- 9 Any services supplied for or in connection with the surveying of any ship or aircraft or the classification of any ship or aircraft for the purposes of any register.
- 10 The making of arrangements for—
  - (a) the supply of, or of space in, any ship or aircraft; <sup>F15</sup> . . .
  - (b) the supply of any service included in [<sup>F16</sup>items 1 and 2, 3 to 9 and 11].
  - [<sup>F17</sup>(c) the supply of any goods of a description falling within items 2A or 2B [<sup>F18</sup>, or paragraph (d) of item 3.]]

#### Textual Amendments

- F15** Word in Sch. 8 Pt. II Group 8 item 10(a) deleted (1.1.1996) by [S.I. 1995/3039](#), arts. 1, 2(d)(i)
- F16** Words in Sch. 8 Pt. II Group 8 item 10(b) substituted (1.1.1996) by [S.I. 1995/3039](#), arts. 1, 2(d)(ii)
- F17** Sch. 8 Pt. II Group 8 item 10(c) inserted (1.1.1996) by [S.I. 1995/3039](#), arts. 1, 2(d)(iii)
- F18** Words in Sch. 8 Pt. II Group 8 item 10(c) inserted (1.4.2002) by [The Value Added Tax \(Equipment in Lifeboats\) Order 2002 \(S.I. 2002/456\)](#), art. 2(b)

- 11 The supply—
  - (a) of services consisting of
    - [<sup>F19</sup>(i) the transport of goods to or from a place—
      - (a) from which they are to be exported [<sup>F20</sup>to a place outside the United Kingdom], or

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- (b) to which they have been imported [<sup>F21</sup>from a place outside the United Kingdom],
- (ii) the handling or storage of those goods at [<sup>F22</sup>the place from which the goods are to be so exported, or the place to which they have been so imported], or
- (iii) the handling or storage of those goods in connection with their transport to or from that place, or]
- (b) to a person who receives the supply for the purpose of a business carried on by him and who belongs outside the United Kingdom, of services of a description specified in paragraph (a) of item 6, [<sup>F23</sup>item 6A.,] item 9 or paragraph (a) of item 10 of this Group.

#### Textual Amendments

- F19** Words in Sch. 8 Pt. II substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 94\(4\)\(b\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), [regs. 1\(2\), 21](#)), [S.I. 2020/1545](#), [Pt. 4](#) and [2020 c. 26, Sch. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))
- F20** Words in Sch. 8 Group 8 Item 11(a)(i)(a) inserted (1.8.2021) by [The Value Added Tax \(Miscellaneous Amendments and Repeals\) \(EU Exit\) Regulations 2021 \(S.I. 2021/714\)](#), [regs. 1, 3\(3\)\(a\)\(i\)](#) (as amended by [S.I. 2021/779](#), [regs. 1, 2](#))
- F21** Words in Sch. 8 Group 8 Item 11(a)(i)(b) inserted (1.8.2021) by [The Value Added Tax \(Miscellaneous Amendments and Repeals\) \(EU Exit\) Regulations 2021 \(S.I. 2021/714\)](#), [regs. 1, 3\(3\)\(a\)\(ii\)](#) (as amended by [S.I. 2021/779](#), [regs. 1, 2](#))
- F22** Words in Sch. 8 Group 8 Item 11(a)(ii) substituted (1.8.2021) by [The Value Added Tax \(Miscellaneous Amendments and Repeals\) \(EU Exit\) Regulations 2021 \(S.I. 2021/714\)](#), [regs. 1, 3\(3\)\(b\)](#) (as amended by [S.I. 2021/779](#), [regs. 1, 2](#))
- F23** Words in Sch. 8 Pt. II Group 8 item 11(b) inserted (1.4.1995) by [S.I. 1995/653](#), [arts. 1, 4](#)

[<sup>F24</sup>12 The supply of a designated travel service to be enjoyed outside the United Kingdom, to the extent to which the supply is so enjoyed.]

#### Textual Amendments

- F24** Words in Sch. 8 substituted (31.12.2020) by [The Value Added Tax \(Tour Operators\) \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/73\)](#), [regs. 1, 6](#); [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

<sup>F25</sup>13 .....

#### Textual Amendments

- F25** Words in Sch. 8 Pt. II omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 94\(4\)\(d\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), [regs. 1\(2\), 21](#)), [S.I. 2020/1545](#), [Pt. 4](#) and [2020 c. 26, Sch. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

Notes:

[<sup>F26</sup>(A1) In this Group—

- (a) a “qualifying ship” is any ship of a gross tonnage of not less than 15 tons which is neither designed nor adapted for use for recreation or pleasure; and

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- [<sup>F27</sup>(b) a “qualifying aircraft” is any aircraft which —
- (i) is used by an airline operating for reward chiefly on international routes, or
  - (ii) is used by a State institution and meets the condition in Note (B1).]]

[<sup>F28</sup>(B1) The condition is that the aircraft—

- (a) is of a weight of not less than 8,000 kilograms, and
- (b) is neither designed nor adapted for use for recreation or pleasure.

(C1) In Note (A1)(b)—

“airline” means an undertaking which provides services for the carriage by air of passengers or cargo (or both);

<sup>F29</sup> ...]

- (1) In items 1 and 2 the supply of a [<sup>F30</sup>qualifying] ship or, as the case may be, aircraft includes the supply of services under a charter of that ship or aircraft except where the services supplied under such a charter consist wholly of any one or more of the following—

- (a) transport of passengers;
- (b) accommodation;
- (c) entertainment;
- (d) education;

being services wholly performed in the United Kingdom.

- (2) Items 1, 2 [<sup>F31</sup>, 2A, 2B] and 3 include the letting on hire of the goods specified in the items.

[<sup>F32</sup>(2A) Items 2A and 2B do not include the supply of parts and equipment to a Government department [<sup>F33</sup>or any part of the Scottish Administration] unless—

- (a) they are installed or incorporated in the course of a supply which is treated as being made in the course or furtherance of a business carried on by the department; or
- (b) the parts and equipment are to be installed or incorporated in ships or aircraft used for the purpose of providing rescue or assistance at sea.]

- (3) Item 3 shall not apply unless, before the supply is made, the recipient of the supply gives to the person making the supply a certificate stating—

- (a) the name and address of the recipient;
- (b) that the supply is of a description specified in item 3 of this Group.

- (4) “Lifeboat” means any vessel used or to be used solely for rescue or assistance at sea.

[<sup>F34</sup>(4ZA) “Vehicle” has the same meaning as in the Management Act.]

[<sup>F35</sup>(4A) Item 4 does not include the transport of passengers—

- (a) in any vehicle to, from or within—
  - (i) a place of entertainment, recreation or amusement; or
  - (ii) a place of cultural, scientific, historical or similar interest,
 by the person, or a person connected with him, who supplies a right of admission to, or a right to use facilities at, such a place;

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- (b) in any motor vehicle between a car park (or land adjacent thereto) and an airport passenger terminal (or land adjacent thereto) by the person, or a person connected with him, who supplies facilities for the parking of vehicles in that car park; or
  - (c) in an aircraft where the flight is advertised or held out to be for the purpose of—
    - (i) providing entertainment, recreation or amusement; or
    - (ii) the experience of flying, or the experience of flying in that particular aircraft,and not primarily for the purpose of transporting passengers from one place to another.
- (4B) For the purposes of Note (4A) any question whether a person is connected with another shall be determined in accordance with [<sup>F36</sup>section 1122 of the Corporation Tax Act 2010].
- (4C) In Note (4A)(b) “motor vehicle” means a mechanically propelled vehicle intended or adapted for use on the roads.]
- [<sup>F37</sup>(4D) Item 4(a) includes the transport of passengers in a vehicle—
  - (a) which is designed, or substantially and permanently adapted, for the safe carriage of a person in a wheelchair or two or more such persons, and
  - (b) which, if it were not so designed or adapted, would be capable of carrying no less than 10 persons.]
- [<sup>F38</sup>(4E) “Universal service provider” means a person who provides a universal postal service (within the meaning of [<sup>F39</sup>Part 3 of the Postal Services Act 2011]), or part of such a service, in the United Kingdom.]
- (5) Item 6 does not include the letting on hire of goods.
- [<sup>F40</sup>(6) In Item 6—
  - (a) “port” and “temporary storage facility” have the same meanings as in the Management Act;
  - (b) “international railway area” means—
    - (i) any place which may be designated as a railway customs area by virtue of section 26(1ZB) of the Management Act, or
    - (ii) such other place relating to international rail travel as may be specified in a notice published by the Commissioners;
  - (c) “railway vehicle” has the same meaning as in section 83 of the Railways Act 1993.]
- [<sup>F41</sup>(6ZA) “Customs and excise airport” has the same meaning as in the Management Act.]
- [<sup>F42</sup>(6ZB) An international journey is a journey starting in the United Kingdom and ending outside the United Kingdom or vice versa.
- (6ZC) In Item 6ZB “railway vehicle” has the same meaning as in Item 6.]
- [<sup>F43</sup>(6A) “Air navigation services” has the same meaning as in the Civil Aviation Act 1982 <sup>F44</sup>.]
- (7) Except for the purposes of item 11, paragraph (a) of item 6, [<sup>F45</sup>item 6A,] item 9 and paragraph (a) of item 10 [<sup>F46</sup>only include supplies of services where the ships

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or aircraft referred to in those paragraphs are qualifying ships or, as the case may be, aircraft.].

(8) “Designated travel service” has the same meaning as in the<sup>MI</sup> Value Added Tax (Tour Operators) Order 1987.

<sup>F47</sup>(9) . . . . .

#### Textual Amendments

- F26** Sch. 8 Pt. II Group 8 Note (A1) inserted (1.1.1996) by [S.I. 1995/3039](#), [arts. 1, 2\(e\)](#)
- F27** Sch. 8 Pt. II Group 8 Note (A1)(b) substituted (with effect in accordance with s. 21(4) of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), [s. 21\(2\)](#)
- F28** Sch. 8 Pt. II Group 8 Note (B1)(C1) inserted (with effect in accordance with s. 21(4) of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), [s. 21\(3\)](#)
- F29** Words in Sch. 8 Pt. II omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), [s. 57\(3\)](#), [Sch. 8 para. 94\(4\)\(e\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), [regs. 1\(2\), 21](#)), [S.I. 2020/1545](#), [Pt. 4](#) and [2020 c. 26](#), [Sch. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))
- F30** Word in Sch. 8 Pt. II Group 8 Note (1) inserted (1.1.1996) by [S.I. 1995/3039](#), [arts. 1, 2\(f\)](#)
- F31** Words in Sch. 8 Pt. II Group 8 Note (2) inserted (1.1.1996) by [S.I. 1995/3039](#), [arts. 1, 2\(g\)](#)
- F32** Sch. 8 Pt. II Group 8 Note (2A) inserted (1.1.1996) by [S.I. 1995/3039](#), [arts. 1, 2\(h\)](#)
- F33** Words in Sch. 8 Pt. II Group 8 Note (2A) inserted (1.7.1999) by [S.I. 1999/1820](#), [arts. 1\(2\), 4](#), [Sch. 2 Pt. I para. 114\(3\)](#); [S.I. 1998/3178](#), [art. 3](#)
- F34** Sch. 8 Group 8 Note 4ZA inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments to Acts of Parliament\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1312\)](#), [regs. 1, 7](#); [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)
- F35** Sch. 8 Pt. II Group 8 Notes (4A)-(4C) inserted (1.4.1995) by [S.I. 1994/3014](#), [arts. 1, 3](#)
- F36** Words in Sch. 8 Pt. II Group 8 Note (4B) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), [s. 1184\(1\)](#), [Sch. 1 para. 285\(d\)](#) (with [Sch. 2](#))
- F37** Sch. 8 Pt. II Group 8 Note (4D) inserted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by [S.I. 2001/753](#), [art. 3](#)
- F38** Sch. 8 Pt. II Group 8 Note (4E) inserted (with effect in accordance with s. 22(4) of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), [s. 22\(1\)\(b\)](#)
- F39** Words in Sch. 8 Pt. II Group 8 Note (4E) substituted (1.10.2011) by [The Postal Services Act 2011 \(Consequential Modifications and Amendments\) Order 2011 \(S.I. 2011/2085\)](#), [art. 1\(2\)](#), [Sch. 1 para. 28\(2\)](#)
- F40** Words in Sch. 8 substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments to Acts of Parliament\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1312\)](#), [regs. 1, 8](#); [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)
- F41** Sch. 8 Group 8 Note 6ZA inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments to Acts of Parliament\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1312\)](#), [regs. 1, 9](#); [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)
- F42** Sch. 8 Group 8 Notes (6ZB), (6ZC) inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), [regs. 1, 4](#)
- F43** Sch. 8 Pt. II Group 8 Note (6A) inserted (1.4.1995) by [S.I. 1995/653](#), [arts. 1, 5](#)
- F44** [1982 c.16](#). Air navigation services are defined in section 105(1).
- F45** Words in Sch. 8 Pt. II Group 8 Note (7) inserted (1.4.1995) by [S.I. 1995/653](#), [arts. 1, 6](#)
- F46** Words in Sch. 8 Pt. II Group 8 Note (7) substituted (1.1.1996) by [S.I. 1995/3039](#), [arts. 1, 2\(i\)](#)
- F47** Words in Sch. 8 Pt. II omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), [s. 57\(3\)](#), [Sch. 8 para. 94\(4\)\(f\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), [regs. 1\(2\), 21](#)), [S.I. 2020/1545](#), [Pt. 4](#) and [2020 c. 26](#), [Sch. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))



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## Marginal Citations

**M1** S.I.1987/1086

## Textual Amendments

- F26** Sch. 8 Pt. II Group 8 Note (A1) inserted (1.1.1996) by S.I. 1995/3039, **arts. 1, 2(e)**
- F27** Sch. 8 Pt. II Group 8 Note (A1)(b) substituted (with effect in accordance with s. 21(4) of the amending Act) by Finance (No. 3) Act 2010 (c. 33), **s. 21(2)**
- F28** Sch. 8 Pt. II Group 8 Note (B1)(C1) inserted (with effect in accordance with s. 21(4) of the amending Act) by Finance (No. 3) Act 2010 (c. 33), **s. 21(3)**
- F29** Words in Sch. 8 Pt. II omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 94(4)(e)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F30** Word in Sch. 8 Pt. II Group 8 Note (1) inserted (1.1.1996) by S.I. 1995/3039, **arts. 1, 2(f)**
- F31** Words in Sch. 8 Pt. II Group 8 Note (2) inserted (1.1.1996) by S.I. 1995/3039, **arts. 1, 2(g)**
- F32** Sch. 8 Pt. II Group 8 Note (2A) inserted (1.1.1996) by S.I. 1995/3039, **arts. 1, 2(h)**
- F33** Words in Sch. 8 Pt. II Group 8 Note (2A) inserted (1.7.1999) by S.I. 1999/1820, arts. 1(2), 4, **Sch. 2 Pt. I para. 114(3)**; S.I. 1998/3178, **art. 3**
- F34** Sch. 8 Group 8 Note 4ZA inserted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments to Acts of Parliament) (EU Exit) Regulations 2020 (S.I. 2020/1312), regs. 1, 7; S.I. 2020/1641, reg. 2, Sch.
- F35** Sch. 8 Pt. II Group 8 Notes (4A)-(4C) inserted (1.4.1995) by S.I. 1994/3014, **arts. 1, 3**
- F36** Words in Sch. 8 Pt. II Group 8 Note (4B) substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 285(d)** (with Sch. 2)
- F37** Sch. 8 Pt. II Group 8 Note (4D) inserted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by S.I. 2001/753, **art. 3**
- F38** Sch. 8 Pt. II Group 8 Note (4E) inserted (with effect in accordance with s. 22(4) of the amending Act) by Finance (No. 3) Act 2010 (c. 33), **s. 22(1)(b)**
- F39** Words in Sch. 8 Pt. II Group 8 Note (4E) substituted (1.10.2011) by The Postal Services Act 2011 (Consequential Modifications and Amendments) Order 2011 (S.I. 2011/2085), art. 1(2), **Sch. 1 para. 28(2)**
- F40** Words in Sch. 8 substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments to Acts of Parliament) (EU Exit) Regulations 2020 (S.I. 2020/1312), regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.
- F41** Sch. 8 Group 8 Note 6ZA inserted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments to Acts of Parliament) (EU Exit) Regulations 2020 (S.I. 2020/1312), regs. 1, 9; S.I. 2020/1641, reg. 2, Sch.
- F42** Sch. 8 Group 8 Notes (6ZB), (6ZC) inserted (1.8.2021) by The Value Added Tax (Amendment) (EU Exit) Regulations 2021 (S.I. 2021/715), regs. 1, 4
- F43** Sch. 8 Pt. II Group 8 Note (6A) inserted (1.4.1995) by S.I. 1995/653, **arts. 1, 5**
- F44** 1982 c.16. Air navigation services are defined in section 105(1).
- F45** Words in Sch. 8 Pt. II Group 8 Note (7) inserted (1.4.1995) by S.I. 1995/653, **arts. 1, 6**
- F46** Words in Sch. 8 Pt. II Group 8 Note (7) substituted (1.1.1996) by S.I. 1995/3039, **arts. 1, 2(i)**
- F47** Words in Sch. 8 Pt. II omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 94(4)(f)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)

## Marginal Citations

**M1** S.I.1987/1086

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 8—Transport.