

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 3. (See end of Document for details)

SCHEDULES

SCHEDULE 8

ZERO-RATING

^{FIFIF}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

- 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.

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- (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.
- [^{F1}(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.]
- [^{F2}(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

- F1** 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)**
- F2** 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**

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