

1984 No. 631**VALUE ADDED TAX****The Value Added Tax (Lifeboats) Order 1984**

<i>Made</i> - - - - -	<i>30th April 1984</i>
<i>Laid before the House of Commons</i>	<i>10th May 1984</i>
<i>Coming into Operation</i> - - - - -	<i>1st June 1984</i>

The Treasury, in exercise of the powers conferred on them by section 16(4) of the Value Added Tax Act 1983^(a) and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Lifeboats) Order 1984 and shall come into operation on 1st June 1984.

2. Schedule 5 to the Value Added Tax Act 1983 shall be varied by amending Group 10 in accordance with the following provisions.

3. For item 3, there shall be substituted the following:

“3. (a) The supply to and repair or maintenance for the Royal National Lifeboat Institution 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 modification, repair or maintenance for the Royal National Lifeboat Institution of slipways used for the launching and recovery of lifeboats.”.

^(a) 1983 c. 55.

4. In note (2), for the word “craft” there shall be substituted the words “the goods”.

*T. Garel-Jones,
Donald Thompson,*
Two of the Lords Commissioners
of Her Majesty’s Treasury.

30th April 1984.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order extends the zero-rating relief on the supply of goods and services for the Royal National Lifeboat Institution in item 3 of Group 10 of Schedule 5 to the Value Added Tax Act 1983 to include:

- (a) the supply, repair or maintenance of carriage equipment and tractors for the launching and recovery of lifeboats;
- (b) the supply, repair or maintenance of winches and hauling equipment for the recovery of lifeboats;
- (c) the modification, repair or maintenance of slipways for the launching and recovery of lifeboats.

SI 1984/631
ISBN 0-11-046631-4

