
STATUTORY INSTRUMENTS

1987 No. 1806

The Value Added Tax (Tour Operators) Order 1987

Disqualification from membership of group of companies

13. A tour operator shall not be eligible to be treated as a member of a group for the purposes of section 29 of the Value Added Tax Act 1983 if any other member of the proposed or existing group—

- (a) has an overseas establishment;
- (b) makes supplies outside the United Kingdom which would be taxable supplies if made within the United Kingdom; and
- (c) supplies goods or services which will become, or are intended to become, a designated travel service.