
STATUTORY INSTRUMENTS

1987 No. 1806

VALUE ADDED TAX

The Value Added Tax (Tour Operators) Order 1987

<i>Made</i>	- - - -	<i>14th October 1987</i>
<i>Laid before the House of Commons</i>	- -	<i>21st October 1987</i>
<i>Coming into force</i>		<i>1st April 1988</i>

THE VALUE ADDED TAX (TOUR OPERATORS) ORDER 1987

1. Citation and Commencement
 2. Supplies to which this Order applies
 3. Meaning of “designated travel service”
 4. Time of supply
 5. Place of supply
 6. The Value Added Tax (Place of Supply) Order 1984 shall...
 7. Value of a designated travel service
 8. (1) Where— (a) a supply of goods or services is...
 9. (1) Where— (a) goods and services have been acquired prior...
 10. Tax chargeable on zero-rated and exempt designated travel services
 11. Amendment of zero-rating provisions
 12. Disallowance of input tax
 13. Disqualification from membership of group of companies
 14. Option not to treat supply as designated travel service
- Signature
Explanatory Note