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STATUTORY INSTRUMENTS

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**1990 No. 751**

**The Value Added Tax (Tour Operators) (Amendment) Order 1990**

**4.** In article 10—

- (a) for the cross-heading and for paragraph (1) there shall be substituted the following:

**“Tax chargeable on certain designated travel services**

**10.**—(1) The application of the Value Added Tax Act 1983 shall, in relation to those supplies made by a tour operator, which are described in the following paragraphs, be modified in accordance with those paragraphs.

(1A) Where a tour operator acquires certain services, that is to say transport of passengers—

- (a) within or outside the United Kingdom—

(i) in any vehicle, ship or aircraft designed or adapted to carry not less than twelve passengers, or

(ii) on any scheduled flight, or

- (b) from a place within to a place outside the United Kingdom or vice versa

in order to supply them as a designated travel service or as part of such a service, the rate at which tax shall be charged shall be nil on that portion of the value of the designated travel service supplied which is attributable to those services.”;

- (b) in paragraph (2) before “Schedule 6” there shall be inserted “Group 6 of”.