
STATUTORY INSTRUMENTS

1992 No. 3220

VALUE ADDED TAX

The Value Added Tax (Flat-rate Scheme for Farmers) (Designated Activities) Order 1992

Made - - - - 16th December 1992
Laid before the House of
Commons - - 17th December 1992
Coming into force 1st January 1993

THE VALUE ADDED TAX (FLAT-RATE SCHEME FOR FARMERS) (DESIGNATED ACTIVITIES) ORDER 1992

1. This Order may be cited as the Value Added Tax...
2. (1) Subject to paragraph (2) below, the activities described in...
Signature

SCHEDULE —

PART I — CROP PRODUCTION

1. General agriculture, including viticulture.
2. Growing of fruit and of vegetables, flowers and ornamental plants,...
3. Production of mushrooms, spices, seeds and propagating materials; nurseries.

PART II — STOCK FARMING

1. General stock farming.
2. Poultry farming.
3. Rabbit farming.
4. Beekeeping.
5. Silkworm farming.
6. Snail farming.

PART III — FORESTRY

1. Growing, felling and general husbandry of trees in a forest,...

PART IV — FISHERIES

1. Fresh-water fishing.
2. Fish farming.
3. Breeding of mussels, oysters and other molluscs and crustaceans.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

4. Frog farming.
PART V — PROCESSING
1. The processing by a person of products deriving from his...
PART IV — SERVICES
1. Field work, reaping and mowing, threshing, bailing, collecting, harvesting, sowing...
2. Packing and preparing for market (including drying, cleaning, grinding, disinfecting...
3. Storage of agricultural products.
4. Stock minding, rearing and fattening.
5. Hiring out of equipment for use in any of the...
6. Technical assistance in relation to any of the activities described...
7. Destruction of weeds and pests, dusting and spraying of crops...
8. Operation of irrigation and drainage equipment.
9. Lopping, tree felling and other forestry services.

Explanatory Note