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STATUTORY INSTRUMENTS

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**2006 No. 1750**

**The Value Added Tax (Lifeboats) Order 2006**

**2.** In Schedule 8 to the Value Added Tax Act 1994 (zero-rating), after paragraph (d) of item 3 of Group 8<sup>(1)</sup> (transport) insert—

“(e) The supply of fuel to a charity providing rescue or assistance at sea where the fuel is for use in a lifeboat.”.

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<sup>(1)</sup> Relevant amendments to Group 8 were made by S.I.1995/3039 and S.I. 2002/456.