
STATUTORY INSTRUMENTS

2009 No. 3166

The Value Added Tax (Tour Operators) (Amendment) Order 2009

Value of a designated travel service

5. After article 9 insert—

“9A.—(1) Where—

- (a) goods or services have been supplied to a tour operator by a taxable person before 1st January 2010,
- (b) the tour operator claims input tax in respect of those goods or services, and
- (c) the tour operator supplies those goods or services on or after 1st January 2010 as a designated travel service, or as part of a designated travel service, without material alteration or further processing, to a taxable person who ordered the supply for use in the United Kingdom by that person for the purpose of that person’s business other than by way of re-supply,

article 7 of this Order shall not apply in determining the value of that part of the designated travel service which is referable to the goods or services in respect of which input tax is claimed.

(2) The value of that part of a designated travel service to which, by virtue of paragraph (1), article 7 of this Order does not apply, shall be calculated in accordance with section 19 of the Value Added Tax Act 1994.”