

2013 No. 430

VALUE ADDED TAX

The Value Added Tax (Reduced Rate) (Cable-Suspended Passenger Transport Systems) Order 2013

Made - - - - - *27th February 2013*

Laid before the House of Commons *28th February 2013*

Coming into force - - - *1st April 2013*

The Treasury make the following Order in exercise of the powers conferred by sections 29A and 96(9) of the Value Added Tax Act 1994(a).

Citation and commencement

1. This Order may be cited as the Value Added Tax (Reduced Rate) (Cable-Suspended Passenger Transport Systems) Order 2013 and comes into force on 1st April 2013.

Amendment of Schedule 7A to the Value Added Tax Act 1994

2.—(1) Schedule 7A to the Value Added Tax Act 1994 (charge at reduced rate)(b) is amended as follows.

(2) In Part 1 (index to reduced-rate supplies of goods and services), at the appropriate place insert—

“Cable-suspended passenger transport systems..... Group 13”.

(3) In Part 2 (the groups), at the end insert—

“GROUP 13

CABLE-SUSPENDED PASSENGER TRANSPORT SYSTEMS

Item No.

1. Transport of passengers by means of a cable-suspended chair, bar, gondola or similar vehicle designed or adapted to carry not more than 9 passengers.

NOTES:

Supplies not within item 1

1. Item 1 does not include the transport of passengers to, from or within—

(a) 1994 c. 23; section 29A was inserted by section 99(4) of the Finance Act 2001 (c. 9); section 96(9) was amended by section 99(6) of, and paragraph 5 of Schedule 31 to, the Finance Act 2001.

(b) Schedule 7A was inserted by section 99(5) of, and paragraph 5 of Schedule 31 to, the Finance Act 2001; Group 12 (caravans) was inserted by section 196 of, and paragraph 6(1) and (3) of Schedule 26 to, the Finance Act 2012 (c. 14).

- (i) a place of entertainment, recreation or amusement; or
- (ii) a place of cultural, scientific, historical or similar interest,

by the person, or a person connected with that person, who supplies a right of admission to, or a right to use facilities at, such a place.

2. For the purposes of Note 1 any question as to whether a person is connected with another shall be determined in accordance with section 1122 of the Corporation Tax Act 2010(a).”.

Stephen Crabb
Robert Goodwill

27th February 2013

Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order inserts a new Group 13 into Schedule 7A to the Value Added Tax Act 1994 (charge at reduced rate) to provide for a reduced rate for the transport of passengers by means of certain cable-suspended vehicles designed or adapted to carry not more than 9 passengers provided that the transport is not supplied to, from or within a specified place by a person (or a person connected with that person) who supplies a right of admission to, or a right to use facilities at, that place.

A Tax Information and Impact Note covering this instrument was published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.

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