
STATUTORY INSTRUMENTS

2015 No. 1949

The Value Added Tax (Caravans) Order 2015

Amendment of Group 9 of Schedule 8 to the Value Added Tax Act 1994

2.—(1) Group 9 of Schedule 8 to the Value Added Tax Act 1994 (zero-rating: caravans and houseboats)⁽¹⁾ is amended as follows.

(2) In item 1(a), after “BS 3632:2005” insert “or BS 3632:2015⁽²⁾”.

(1) Group 9 was amended by section 196 of, and paragraphs 1 and 4 of Schedule 26 to, the Finance Act 2012 (c. 14).
(2) Residential Park Homes, British Standard Publications UK, 30 November 2015, ISBN 9780580767883.