
Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 1. (See end of Document for details)

SCHEDULES

SCHEDULE 8

ZERO-RATING

PART II

THE GROUPS

GROUP 8— TRANSPORT

[^{F1} The supply, repair or maintenance of a qualifying ship or the modification or conversion of any such ship provided that when so modified or converted it will remain a qualifying ship.]

Textual Amendments

F1 Sch. 8 Pt. II Group 8 item 1 substituted (1.1.1996) by [S.I. 1995/3039](#), [arts. 1, 2\(a\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 1.