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STATUTORY INSTRUMENTS

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**1992 No. 3125**

**VALUE ADDED TAX**

**The Value Added Tax (Tour Operators) (Amendment) Order 1992**

*Made - - - - 9th December 1992*  
*Laid before the House of*  
*Commons - - - - 11th December 1992*  
*Coming into force - - 1st January 1993*

The Treasury, in exercise of the powers conferred on them by sections 6(6) and 37A(1) and (2) of the Value Added Tax Act 1983(1) and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Tour Operators) (Amendment) Order 1992 and shall come into force on 1st January 1993.

2. The Value Added Tax (Tour Operators) Order 1987(2) shall be varied as follows—

(a) for article 5 there shall be substituted the following—

“5.—(1) The application of sections 6 and 8 of the Value Added Tax Act 1983 shall be modified in accordance with paragraph (2) below.

(2) A designated travel service shall be treated as supplied in the member State in which the tour operator has established his business or, if the supply was made from a fixed establishment, in the member State in which the fixed establishment is situated.”;

(b) article 6 is hereby revoked.

3. Article 3 of the Value Added Tax (Tour Operators) (Amendment) Order 1990(3) is hereby revoked.

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(1) 1983 c. 55; section 6(6) was amended by section 14(2) of and paragraph 7(6) of Schedule 3 to the Finance (No. 2) Act 1992 (c. 48); section 37A was inserted by section 16(1) of the Finance Act 1987 (c. 16).  
(2) S.I.1987/1806; a relevant variation was made by S.I. 1990/751.  
(3) S.I. 1990/751.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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9th December 1992

*Irvine Patnick*  
*Tim Boswell*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order varies, with effect from 1st January 1993, the Value Added Tax (Tour Operators) Order 1987 (“the principal Order”) as a consequence of the Value Added Tax (Place of Supply of Services) Order 1992.

Article 2(a) substitutes a new article 5 of the principal Order which will only provide the rule for the place of supply of a designated travel service.

Article 2(b) revokes article 6 of the principal Order which amended the Value Added Tax (Place of Supply) Order 1984. That Order is revoked by the Value Added Tax (Place of Supply of Services) Order 1992 so article 6 becomes spent.

Article 3 revokes article 3 of the Value Added Tax (Tour Operators) (Amendment) Order 1990 which has become spent as a result of the substitution of the new article 5 of the principal Order.