

Status: Point in time view as at 01/01/1993.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Group 11—Caravans and Houseboats. (See end of Document for details)

SCHEDULES

SCHEDULE 5

ZERO-RATING

GROUP 11—CARAVANS AND HOUSEBOATS

Item No.

- 1 Caravans exceeding the limits of size for the time being permitted for the use on roads of a trailer drawn by a motor vehicle having an unladen weight of less than 2,030 kilogrammes.
- 2 Houseboats being boats or other floating decked structures designed or adapted for use solely as places of permanent habitation and not having means of, or capable of being readily adapted for, self-propulsion.
- 3 The supply of such services as are described in paragraph 1(1) or 5(3) of Schedule 2 to this Act in respect of a caravan comprised in item 1 or a houseboat comprised in item 2.

Note:

This Group does not include—

- (a) removable contents other than goods of a kind mentioned in item 3 of Group 8; or
- [^{F1}(b) the supply of accommodation in a caravan or houseboat.]

Textual Amendments

F1 Sch. 5 Group 11 Note para. (b) substituted by [Finance Act 1989 \(c. 26, SIF 40:2\)](#), s. 18, Sch. 3 paras. 3, 12

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