

*Status: Point in time view as at 30/07/2020.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 9— Caravans and houseboats. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 8

#### ZERO-RATING

#### PART II

#### THE GROUPS

##### Modifications etc. (not altering text)

- C1** Sch. 8 Pt. II Group 12 Note (2D)(i) is revoked (7.12.2015) as it appears in the inserting provision S.I. 2009/2972, **art. 6** by virtue of [The National Health Service \(General Medical Services Contracts\) Regulations 2015](#) (S.I. 2015/1862), regs. 1(2), 98, **Sch. 5**

#### GROUP 9— CARAVANS AND HOUSEBOATS

##### Item No.

- [<sup>F1</sup>1 Caravans which exceed the limits of size of a trailer for the time being permitted to be towed on roads by a motor vehicle having a maximum gross weight of 3,500 kilogrammes and which—
- (a) were manufactured to standard BS 3632:2005 [<sup>F2</sup>or BS 3632:2015] approved by the British Standards Institution, or
  - (b) are second hand, were manufactured to a previous version of standard BS 3632 approved by that Institution and were occupied before 6 April 2013.]

##### Textual Amendments

- F1** Sch. 8 Pt. II Group 9 item 1 substituted (6.4.2013) by [Finance Act 2012](#) (c. 14), **Sch. 26 paras. 4(2), 7(2)**
- F2** Words in Sch. 8 Pt. II Group 9 item 1 inserted (2.12.2015) by [The Value Added Tax \(Caravans\) Order 2015](#) (S.I. 2015/1949), arts. 1, **2(2)**

- 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 [<sup>F3</sup>5(4)] of Schedule 4 in respect of a caravan comprised in item 1 or a houseboat comprised in item 2.

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**Textual Amendments**

- F3** Word in Sch. 8 Pt. II Group 9 item 3 substituted (6.4.2013) by [Finance Act 2012 \(c. 14\)](#), [Sch. 26 paras. 4\(3\)](#), 7(2)

*Note:*

This Group does not include—

- (a) removable contents other than goods of a kind mentioned in [<sup>F4</sup>item 4] of Group 5; or
- (b) the supply of accommodation in a caravan or houseboat.

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**Textual Amendments**

- F4** Words in Sch. 8 Pt. II Group 9 Note substituted (6.4.2013) by [Finance Act 2012 \(c. 14\)](#), [Sch. 26 paras. 4\(4\)](#), 7(2)

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**Textual Amendments**

- F4** Words in Sch. 8 Pt. II Group 9 Note substituted (6.4.2013) by [Finance Act 2012 \(c. 14\)](#), [Sch. 26 paras. 4\(4\)](#), 7(2)

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