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*Status: Point in time view as at 01/04/2002.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 3. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 8

#### ZERO-RATING

#### PART II

#### THE GROUPS

#### **GROUP 9— CARAVANS AND HOUSEBOATS**

- 3      The supply of such services as are described in paragraph 1(1) or 5(3) of Schedule 4 in respect of a caravan comprised in item 1 or a houseboat comprised in item 2.

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**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 3.