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STATUTORY INSTRUMENTS

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**1987 No. 1806**

**The Value Added Tax (Tour Operators) Order 1987**

**Option not to treat supply as designated travel service**

**14.**—(1) Where a tour operator supplies a designated travel service he may treat that supply as not being a designated travel service if:

- (a) there are reasonable grounds for believing that the value of all such supplies in the period of one year then beginning will not exceed one per cent of all supplies made by him during that period; and
- (b) he makes no supplies of designated travel services consisting of accommodation or transport.

(2) For the purposes of this article the value of any supplies shall be calculated in accordance with section 10 of the Value Added Tax Act 1983.

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**Commencement Information**

**II** [Art. 14](#) in force at 1.4.1988, see [art. 1](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Tour Operators) Order 1987, Section 14.