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STATUTORY INSTRUMENTS

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**1988 No. 2212**

**The Value Added Tax (Imported Goods)  
Relief (Amendment) (No. 2) Order 1988**

8. For Group 10 (transport) there shall be substituted the following—

“GROUP 10—  
TRANSPORT

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Item No.	
1.	Fuel contained in the standard tanks of a vehicle or of a special container, for use exclusively by such vehicle or such special container.
2.	Fuel, not exceeding 10 litres for each vehicle, contained in portable tanks carried by a vehicle, for use exclusively by such vehicle.
3.	Lubricants contained in a vehicle, for use exclusively by such vehicle.
4.	Litter, fodder and feedingstuffs contained in any means of transport carrying animals, for the use of such animals during their journey.
5.	Disposable packings used for the stowage and protection of goods during their transportation to the United Kingdom.

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*Notes:*

- (1) “Standard tanks” means any of the following—
- (a) tanks permanently fitted to a vehicle and which are fitted to all vehicles of that type by the manufacturer, to supply directly fuel for the purpose of propulsion and, where appropriate, for the operation, during transport, of refrigeration systems and other systems;
  - (b) gas tanks fitted to vehicles designed for the direct use of gas as a fuel;
  - (c) tanks fitted to ancillary systems with which a vehicle is equipped; and
  - (d) tanks permanently fitted to a special container and which are fitted to all special containers of that type by the manufacturer, to supply directly fuel for the operation, during transport, of refrigeration systems and other systems with which special containers are equipped.
- (2) “Vehicle” means any motor road vehicle.

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**Status:** This is the original version (as it was originally made).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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(3) “Special container” means any container fitted with specially designed apparatus for refrigeration systems, oxygenation systems, thermal insulation systems and other systems.

(4) Item 2 does not apply in the case of any special purpose vehicle or a vehicle which, by its type of construction and equipment, is designed for and capable of transporting goods or more than nine persons including the driver.

(5) Item 3 applies only to lubricants necessary for the normal operation of the vehicle during its journey.

(6) Item 5 applies only where the cost of the packings is included in the consideration for the goods transported.”.