
STATUTORY INSTRUMENTS

1992 No. 3126

VALUE ADDED TAX

The Value Added Tax (Transport) Order 1992

Made - - - - 9th December 1992
Laid before the House of
Commons - - - - 11th December 1992
Coming into force - - 1st January 1993

The Treasury, in exercise of the powers conferred on them by sections 16(4) and 48(6) of the Value Added Tax Act 1983⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Transport) Order 1992 and shall come into force on 1st January 1993.

2. Group 10 (transport) of Schedule 5 to the Value Added Tax Act 1983⁽²⁾ shall be varied as follows—

(a) after item 13 there shall be added the following item—

“14. Intra-Community transport services supplied in connection with the transport of goods to or from the Azores or Madeira or between those places, to the extent that the services are treated as supplied in the United Kingdom.”;

(b) after Note (7) there shall be added the following Note—

“(8) “Intra-Community transport services” means—

(a) the intra-Community transport of goods within the meaning of the Value Added Tax (Place of Supply of Services) Order 1992⁽³⁾;

(b) ancillary transport services within the meaning of the Value Added Tax (Place of Supply of Services) Order 1992⁽³⁾ which are provided in connection with the intra-Community transport of goods; or

(c) the making of arrangements for the supply by or to another person of a supply within (a) or (b) above or any other activity which is intended to facilitate the making of such a supply,

(1) 1983 c. 55.

(2) Relevant variations have been made by S.I.1987/1806.

(3) S.I. 1992/3121.

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Status: This is the original version (as it was originally made).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.

and, for the purpose of this Note only, the Azores and Madeira shall each be treated as a separate member State.”.

9th December 1992

Irvine Patnick
Tim Boswell
Two of the Lords Commissioners of Her
Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order varies, with effect from 1st January 1993, Group 10 of Schedule 5 to the Value Added Tax Act 1983. It implements Article 28cC of Council Directive [77/388/EEC](#) (OJ L145, 13.6.77, p.1), as amended by Council Directive [91/680/EEC](#) (OJ L376, 31.12.91, p.1).

Article 2(a) of the Order introduces a new item 14 to Group 10 which zero-rates the transport of goods to or from the Azores or Madeira or between these places and certain services related to such transport. Article 2(b) adds a new Note (7) to Group 10 which defines terms used in the new item 14.