

---

STATUTORY INSTRUMENTS

---

**2002 No. 1173**

**The Value Added Tax (Transport) Order 2002**

2. In Group 8(1) (Transport) of Schedule 8 to the Value Added Tax Act 1994 (zero rating)—
- (a) for paragraph (b) of item 6 substitute—
    - “(b) the handling or storage—
      - (i) in a port,
      - (ii) on land adjacent to a port,
      - (iii) in a customs and excise airport, or
      - (iv) in a transit shed,of goods carried in a ship or aircraft.”
  - (b) in Note (6), for “and “customs and excise airport”” substitute “,“customs and excise airport” and “transit shed””.

---

(1) Group 8 was amended by [SI 1994/3014](#), [1995/653](#), [1995/3039](#), [1999/1820](#), [2001/753](#) and the Postal Services Act 2000 (c. 26) section 127(4), Schedule 8 paragraphs 22(1) and (3).