
STATUTORY INSTRUMENTS

2009 No. 3166

VALUE ADDED TAX

The Value Added Tax (Tour Operators) (Amendment) Order 2009

Made - - - - 2nd December 2009
Laid before the House of
Commons - - 3rd December 2009
Coming into force 1st January 2010

THE VALUE ADDED TAX (TOUR OPERATORS) (AMENDMENT) ORDER 2009

1. Citation, commencement and effect
 2. Amendment of the Value Added Tax (Tour Operators) Order 1987
 3. Meaning of “designated travel service”
 4. Value of a designated travel service
 5. After article 9 insert— (1) Where— (a) goods or services have been supplied to...
 6. Disallowance of input tax
- Signature
Explanatory Note