

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends Note (14) (definition of a seasonal pitch) to Group 1 (land) of Schedule 9 (exemptions) to the Value Added Tax Act 1994 (“Group 1”) with effect from 1st March 2012.

Item 1(f) of Group 1 excludes from exemption the provision of seasonal pitches for caravans and the grant of facilities at caravan parks to persons for whom such pitches are provided.

Article 3 substitutes new Notes (14) and (14A) to define a seasonal pitch to limit the exclusion from exemption to the provision of pitches which are used for holiday and leisure use as opposed to residential use.

A Tax Information and Impact Note covering this instrument is published on the HMRC website at <http://www.hmrc.gov.uk/tiin/autumn-dec11.htm>.