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STATUTORY INSTRUMENTS

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**2013 No. 430**

**The Value Added Tax (Reduced Rate) (Cable-Suspended Passenger Transport Systems) Order 2013**

**Amendment of Schedule 7A to the Value Added Tax Act 1994**

2.—(1) Schedule 7A to the Value Added Tax Act 1994 (charge at reduced rate)(1) is amended as follows.

(2) In Part 1 (index to reduced-rate supplies of goods and services), at the appropriate place insert—

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“Cable-suspended passenger transport systems.....	Group 13”.
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(3) In Part 2 (the groups), at the end insert—

“GROUP 13

CABLE-SUSPENDED PASSENGER TRANSPORT SYSTEMS

Item No.

1. Transport of passengers by means of a cable-suspended chair, bar, gondola or similar vehicle designed or adapted to carry not more than 9 passengers.

NOTES:

*Supplies not within item 1*

1. Item 1 does not include the transport of passengers to, from or within—

- (i) a place of entertainment, recreation or amusement; or
- (ii) a place of cultural, scientific, historical or similar interest,

by the person, or a person connected with that person, who supplies a right of admission to, or a right to use facilities at, such a place.

2. For the purposes of Note 1 any question as to whether a person is connected with another shall be determined in accordance with section 1122 of the Corporation Tax Act 2010(2).”.

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(1) Schedule 7A was inserted by section 99(5) of, and paragraph 5 of Schedule 31 to, the Finance Act 2001; Group 12 (caravans) was inserted by section 196 of, and paragraph 6(1) and (3) of Schedule 26 to, the Finance Act 2012 (c. 14).  
(2) 2010 c. 4.