STATUTORY INSTRUMENTS

2024 No. 910

VALUE ADDED TAX

The Value Added Tax (Caravans) Order 2024

Made - - - -	*5th September 2024*
Laid before the House of Commons	*9th September 2024*
Coming into force - -	*30th September 2024*

The Treasury make this Order in exercise of the power conferred by section 30(4) of the Value Added Tax Act 1994(**a**).

Citation and commencement

1. This Order may be cited as the Value Added Tax (Caravans) Order 2024 and comes into force on 30th September 2024.

Amendment of Group 9 of Schedule 8 to the Value Added Tax Act 1994

2.—(1) Group 9 of Schedule 8 to the Value Added Tax Act 1994 (zero-rating: caravans and houseboats)(**b**) is amended as follows.

(2) For paragraphs (a) and (b) of item 1, substitute—

> "(a) were manufactured to a version of standard BS 3632 issued by the British Standards Institution which came into effect on or after 17th June 2005, or
>
> (b) are second-hand, were occupied before 6th April 2013 and were manufactured to a version of standard BS 3632 issued by that Institution which came into effect before 17th June 2005.".

Vicky Foxcroft
Jeff Smith
5th September 2024 Two of the Lords Commissioners of His Majesty's Treasury

(**a**) 1994 c. 23.
(**b**) Group 9 was amended by paragraph 4(2) of Schedule 26 to the Finance Act 2012 (c. 14); it was also amended by S.I. 2015/1949.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends item 1 of Group 9 of Schedule 8 to the Value Added Tax Act 1994 (c. 23).

Item 1(a) is amended so that the supply of a caravan is subject to the zero-rate if it has been manufactured to any version of the British Standard for the specification for residential park homes (BS 3632) which came into effect on or after 17th June 2005. This, therefore, includes a caravan manufactured to the latest version of the standard, BS 3632:2023 (Residential park homes - Specification, BSI Standards Limited, 30th September 2023, ISBN 9780539169935).

A consequential amendment is made to item 1(b) to preserve the zero-rate applicable to a second-hand caravan occupied before 6th April 2013 which has been manufactured to any version of BS 3632 coming into effect before 17th June 2005.

Copies of relevant versions of BS 3632 can be obtained either online at https://knowledge.bsigroup.com or by post by writing to the British Standards Institution at 389 Chiswick High Road, London, W4 4AL. Copies are also available for inspection at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

A Tax Information and Impact Note covering this instrument will be published on the website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins.

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