STATUTORY INSTRUMENTS

1980 No. 305

VALUE ADDED TAX

The Value Added Tax (Transport) Order 1980

Made - - - -	4*th March* 1980
Laid before the House of Commons -	11*th March* 1980
Coming into Operation	1*st April* 1980

The Treasury, in exercise of the powers conferred on them by sections 12(4) and 43(1) of the Finance Act 1972**(a)** and of all other powers enabling them in that behalf, hereby make the following Order:—

1. This Order may be cited as the Value Added Tax (Transport) Order 1980 and shall come into operation on 1st April 1980.

2. Schedule 4**(b)** to the Finance Act 1972 shall be varied by deleting item 12 of Group 10 thereof and substituting the following:—

"12. The supply to a person in his business capacity (and not in his private capacity) who as such belongs in a country other than the United Kingdom:—

(*a*) of services consisting of the handling or storage of goods at or their transport to or from the place at which they are to be exported or have been imported or of the handling or storage of such goods in connection with such transport; or

(*b*) of services comprised in paragraph (*a*) of item 6, item 9, or paragraph (*a*) of item 10.".

D. Waddington,
J. MacGregor,
Two of the Lords Commissioners of Her Majesty's Treasury.

4th March 1980.

(a) 1972 c. 41, to which there are substantial amendments, not relevant to this Order, made by the Finance Act 1977 (c. 36).

(b) Schedule 4 has been varied and the relevant Instrument is S.I. 1978/1064.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order extends the zero-rating relief for certain services supplied to foreign business customers in connection with the importation or exportation of goods which is provided under item 12 of Group 10 of Schedule 4 to the Finance Act 1972 as amended. Relief is extended to those services when supplied in connection with goods imported or exported at a place other than a port or customs and excise airport, including the Irish Land Boundary.