STATUTORY INSTRUMENTS

2015 No. 1949

VALUE ADDED TAX

The Value Added Tax (Caravans) Order 2015

Made - - - -	*30th November 2015*
Laid before the House of Commons - - - -	*1st December 2015*
Coming into force - -	*2nd December 2015*

The Treasury make the following Order in exercise of the power conferred by section 30(4) of the Value Added Tax Act 1994(**1**).

Citation and commencement

1. This Order may be cited as the Value Added Tax (Caravans) Order 2015 and comes into force on 2nd December 2015.

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)(**2**) is amended as follows.

(2) In item 1(a), after "BS 3632:2005" insert "or BS 3632:2015(**3**)".

Charlie Elphicke
George Hollingbery
Two of the Lords Commissioners of Her Majesty's Treasury

30th November 2015

(**1**) 1994 c. 23.
(**2**) Group 9 was amended by section 196 of, and paragraphs 1 and 4 of Schedule 26 to, the Finance Act 2012 (c. 14).
(**3**) Residential Park Homes, British Standard Publications UK, 30 November 2015, ISBN 9780580767883.