

**Airport parking a single standard-rated supply with no separate zero-rated transport*****Purple Parking Ltd & Anor [2009] UKFTT 152 (TC)***

The Appellants sought, unsuccessfully, to argue that part of the consideration for the supply of airport parking could be ascribed to zero-rated transport from the car park to the airport. The First Tier Tribunal held that there was a single supply of parking services and that, even if there had been a separate supply, the UK provision which taxed that transport supply was not in breach of the principle of fiscal neutrality in comparison to other transport supplies.

It is understood, however, that HMRC is reviewing the VAT treatment of city centre 'park and ride' schemes.

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