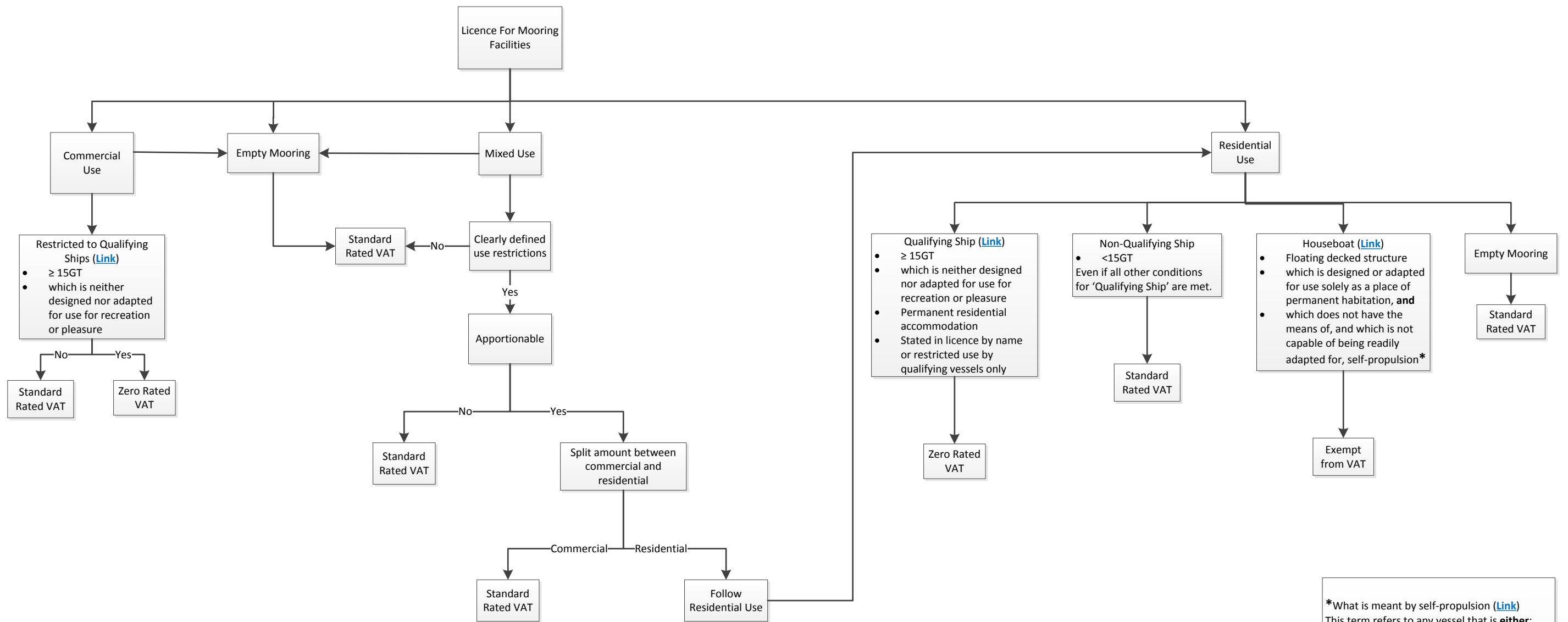


HMRC VAT Rules For Mooring Facilities



***What is meant by self-propulsion [\(Link\)](#)**
 This term refers to any vessel that is **either**:

- independently propelled, **or**
- not independently propelled but could readily be adapted to be capable of self-propulsion, for example by installing an engine, propeller or mast

It is unlikely that a vessel such as a barge or a yacht would be regarded as a houseboat for the purposes of VAT because they are likely to lend themselves to being readily adapted.