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SCHEDULES

SCHEDULE 8

ZERO-RATING

PART II

THE GROUPS

GROUP 15— CHARITIES ETC.

Item No.

- 1 The supply by a charity of any goods which have been donated for sale or the supply of such goods by a taxable person who has covenanted by deed to give all the profits of that supply to a charity.
- 2 The donation of any goods for sale or export by a charity described in item 1 or by a taxable person described in that item.
- 3 The export of any goods by a charity to a place outside the member States.
- 4 The supply of any relevant goods for donation to a nominated eligible body where the goods are purchased with funds provided by a charity or from voluntary contributions.
- 5 The supply of any relevant goods to an eligible body which pays for them with funds provided by a charity or from voluntary contributions or to an eligible body which is a charitable institution providing care or medical or surgical treatment for handicapped persons.
- 6 Repair and maintenance of relevant goods owned by an eligible body.
- 7 The supply of goods in connection with the supply described in item 6.
- 8 The supply to a charity, for the purpose of raising money for, or making known the objects or reasons for the objects of, the charity, of—
 - (a) the broadcast on television or radio or screening in a cinema of an advertisement; or
 - (b) the publication of an advertisement in any newspaper, journal, poster, programme, annual, leaflet, brochure, pamphlet, periodical or similar publication; or
 - (c) any goods or services in connection with the preparation of an advertisement within (b) above.

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VALID FROM 01/04/2000

F18A A supply to a charity that consists in the promulgation of an advertisement by means of such a medium.

Textual Amendments

F1 Sch. 8 Pt. II Group 15 items 8-8C substituted for item 8 (1.4.2000) by [S.I. 2000/805, art. 7](#)

VALID FROM 01/04/2000

F28B The supply to a charity of services of design or production of an advertisement that is, or was intended to be, promulgated by means of such a medium.

Textual Amendments

F2 Sch. 8 Pt. II Group 15 items 8-8C substituted for item 8 (1.4.2000) by [S.I. 2000/805, art. 7](#)

VALID FROM 01/04/2000

F38C The supply to a charity of goods closely related to a supply within item 8B.

Textual Amendments

F3 Sch. 8 Pt. II Group 15 items 8-8C substituted for item 8 (1.4.2000) by [S.I. 2000/805, art. 7](#)

9 The supply to a charity, providing care or medical or surgical treatment for human beings or animals, or engaging in medical or veterinary research, of a medicinal product where the supply is solely for use by the charity in such care, treatment or research.

10 The supply to a charity of a substance directly used for synthesis or testing in the course of medical or veterinary research.

Notes:

- (1) Item 1 shall apply only if the supply is a sale of goods donated to that charity or taxable person.
- (2) “Animals” includes any species of the animal kingdom.
- (3) “Relevant goods” means—
 - (a) medical, scientific, computer, video, sterilising, laboratory or refrigeration equipment for use in medical or veterinary research, training, diagnosis or treatment;
 - (b) ambulances;
 - (c) parts or accessories for use in or with goods described in paragraph (a) or (b) above;

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- (d) goods of a kind described in item 2 of Group 12 of this Schedule;
 - (e) motor vehicles (other than vehicles with more than 50 seats) designed or substantially and permanently adapted for the safe carriage of a handicapped person in a wheelchair provided that—
 - (i) in the case of vehicles with more than 16 but fewer than 27 seats, the number of persons for which such provision shall exist shall be at least 2;
 - (ii) in the case of vehicles with more than 26 but fewer than 37 seats, the number of persons for which such provision shall exist shall be at least 3;
 - (iii) in the case of vehicles with more than 36 but fewer than 47 seats, the number of persons for which such provision shall exist shall be at least 4;
 - (iv) in the case of vehicles with more than 46 seats, the number of persons for which such provision shall exist shall be at least 5;
 - (v) there is either a fitted electrically or hydraulically operated lift or, in the case of vehicles with fewer than 17 seats, a fitted ramp to provide access for a passenger in a wheelchair;
 - (f) motor vehicles (with more than 6 but fewer than 51 seats) for use by an eligible body providing care for blind, deaf, mentally handicapped or terminally sick persons mainly to transport such persons;
 - (g) telecommunication, aural, visual, light enhancing or heat detecting equipment (not being equipment ordinarily supplied for private or recreational use) solely for use for the purpose of rescue or first aid services undertaken by a charitable institution providing such services.
- (4) “Eligible body” means—
- (a) a Regional, District or Special Health Authority in England and Wales;
 - (b) a Health Board in Scotland;
 - (c) a Health and Social Services Board in Northern Ireland;
 - (d) a hospital whose activities are not carried on for profit;
 - (e) a research institution whose activities are not carried on for profit;
 - (f) a charitable institution providing care or medical or surgical treatment for handicapped persons;
 - (g) the Common Services Agency for the Scottish Health Service, the Northern Ireland Central Services Agency for Health and Social Services or the Isle of Man Health Services Board;
 - (h) a charitable institution providing rescue or first-aid services;
 - (i) a National Health Service trust established under Part I of the ^{M1}National Health Service and Community Care Act 1990 or the ^{M2}National Health Service (Scotland) Act 1978.
- (5) “Handicapped” means chronically sick or disabled.
- (6) Item 4 does not apply where the donee of the goods is not a charity and has contributed in whole or in part to the funds for the purchase of the goods.
- (7) Item 5 does not apply where the body to whom the goods are supplied is not a charity and has contributed in whole or in part to the funds for the purchase of the goods.
- (8) Items 6 and 7 do not apply unless—

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- (a) the supply is paid for with funds which have been provided by a charity or from voluntary contributions, and
 - (b) in a case where the owner of the goods repaired or maintained is not a charity, it has not contributed in whole or in part to those funds.
- (9) Items 4 and 5 include the letting on hire of relevant goods; accordingly in items 4, 5 and 6 and the notes relating thereto, references to the purchase or ownership of goods shall be deemed to include references respectively to their hiring and possession.
- (10) Item 5 includes computer services by way of the provision of computer software solely for use in medical research, diagnosis or treatment.
- (11) In item 9—
- (a) a “medicinal product” means any substance or article (not being an instrument, apparatus or appliance) which is for use wholly or mainly in either or both of the following ways—
 - (i) by being administered to one or more human beings or animals for a medicinal purpose;
 - (ii) as an ingredient in the preparation of a substance or article which is to be administered to one or more human beings or animals for a medicinal purpose;
 - (b) a “medicinal purpose” has the meaning assigned to it by section 130(2) of the ^{M3}Medicines Act 1968;
 - (c) “administer” has the meaning assigned to it by section 130(9) of the Medicines Act 1968;
- (12) In items 9 and 10 “substance” and “ingredient” have the meanings assigned to them by section 132 of the Medicines Act 1968.

Marginal Citations

M1 1990 c. 19.
M2 1978 c. 29.
M3 1968 c. 67.

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M1 1990 c. 19.
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