
STATUTORY INSTRUMENTS

1991 No. 737

The Value Added Tax (Charities) Order 1991

4. For item 8 there shall be substituted the following item:

“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.”