

## SCHEDULES

### SCHEDULE 9

#### EXEMPTIONS

#### **PART II**

#### THE GROUPS

#### **GROUP 10**

#### — SPORT, SPORTS COMPETITIONS AND PHYSICAL EDUCATION

#### *Item No*

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|---|---|
| 1 | The grant of a right to enter a competition in sport or physical recreation where the consideration for the grant consists in money which is to be allocated wholly towards the provision of a prize or prizes awarded in that competition.                           |
| 2 | The grant, by a non-profit-making body established for the purposes of sport or physical recreation, of a right to enter a competition in such an activity.   |
| 3 | The supply by a non-profit making body to an individual, except, where the body operates a membership scheme, an individual who is not a member, of services closely linked with and essential to sport or physical education in which the individual is taking part. |

#### *Notes:*

- (1) Item 3 does not include the supply of any services by a non-profit making body of residential accommodation, catering or transport.
- (2) An individual shall only be considered to be a member of a non-profit making body for the purpose of Item 3 where he is granted membership for a period of three months or more.
- (3) In Item 3 a “non-profit making body” does not include—
  - (a) a local authority;
  - (b) a Government department within the meaning of section 41(6); or
  - (c) a non-departmental public body which is listed in the 1993 edition of the publication prepared by the Office of Public Service and Science and known as Public Bodies.