

Status: Point in time view as at 26/03/2001.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, GROUP 13— CULTURAL SERVICES ETC. (See end of Document for details)

SCHEDULES

SCHEDULE 9

EXEMPTIONS

PART II

THE GROUPS

[^{F1}GROUP 13— CULTURAL SERVICES ETC

Textual Amendments

F1 Sch. 9 Pt. 2 Group 13 inserted (1.6.1996) by [S.I. 1996/1256](#), arts. 1, 2(b)

Item No.

- 1 The supply by a public body of a right of admission to—
 - (a) a museum, gallery, art exhibition or zoo; or
 - (b) a theatrical, musical or choreographic performance of a cultural nature.
- 2 The supply by an eligible body of a right of admission to—
 - (a) a museum, gallery, art exhibition or zoo; or
 - (b) a theatrical, musical or choreographic performance of a cultural nature.

Notes:

- (1) For the purposes of this Group “public body” means—
 - (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 1995 edition of the publication prepared by the Office of Public Service and known as “Public Bodies”.
- (2) For the purposes of item 2 “eligible body” means any body (other than a public body) which—
 - (a) is precluded from distributing, and does not distribute, any profit it makes;
 - (b) applies any profits made from supplies of a description falling within item 2 to the continuance or improvement of the facilities made available by means of the supplies; and
 - (c) is managed and administered on a voluntary basis by persons who have no direct or indirect financial interest in its activities.

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- (3) Item 1 does not include any supply the exemption of which would be likely to create distortions of competition such as to place a commercial enterprise carried on by a taxable person at a disadvantage.
- (4) Item 1(b) includes the supply of a right of admission to a performance only if the performance is provided exclusively by one or more public bodies, one or more eligible bodies or any combination of public bodies and eligible bodies.]

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