



# Finance Act 1997

## 1997 CHAPTER 16

### PART III

#### VALUE ADDED TAX

##### *Zero-rating*

### **33 Sale of goods donated to charity**

- (1) In Group 15 of Schedule 8 to the Value Added Tax Act 1994 (charities etc), for Note (1) there shall be substituted the following Note—

“(1) Item 1 shall apply only if—

- (a) the supply is a sale of goods donated to that charity or taxable person;
- (b) the sale takes place as a result of the goods having been made available to the general public for purchase (whether in a shop or elsewhere); and
- (c) the sale does not take place as a result of any arrangements (whether legally binding or not) which related to the goods and were entered into by each of the parties to the sale before the goods were made available to the general public.”

- (2) This section has effect in relation to supplies made on or after 26th November 1996.