STATUTORY INSTRUMENTS

1983 No. 1717

VALUE ADDED TAX

The Value Added Tax (Charities, Etc.) Order 1983

Made - - -	18*th November* 1983
Laid before the House of Commons	24*th November* 1983
Coming into Operation	15*th December* 1983

The Treasury, in exercise of the powers conferred on them by section 16(4) of the Value Added Tax Act 1983(a) and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Charities, Etc.) Order 1983 and shall come into operation on 15th December 1983.

2. Group 16 of Schedule 5 to the Value Added Tax Act 1983 shall be varied —

(*a*) in note (5), by adding the following paragraph:

"(*h*) a charitable institution providing rescue or first-aid services.";

(*b*) by adding the following notes:

"(10) 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.

(11) Item 5 includes computer services by way of the provision of computer software solely for use in medical research, diagnosis or treatment.".

T. Garel-Jones,
Ian B. Lang,
Two of the Lords Commissioners
of Her Majesty's Treasury.

18th November 1983.

(a) 1983 c.55.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order amends Group 16 of Schedule 5 to the Value Added Tax Act 1983. Zero-rating is now extended to the following supplies to an "eligible body" as defined in note (5) to the Group:

(*a*) the letting on hire of "relevant goods" as defined in note (4) to the Group;

(*b*) the supply of computer services by way of the provision of computer software solely for use in medical research, diagnosis or treatment.

All supplies previously zero-rated remain zero-rated.

The list of eligible bodies has been extended to include charitable institutions providing rescue or first-aid services.