

1990 No. 2129

VALUE ADDED TAX

The Value Added Tax (Charities) (No. 2) Order 1990

Made - - - - *29th October 1990*

Laid before the House of Commons *31st October 1990*

Coming into force *1st December 1990*

The Treasury, in exercise of the powers conferred on them by sections 16(4) and 48(6) 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) (No. 2) Order 1990 and shall come into force on 1st December 1990.

2. Group 16 (Charities, etc) of Schedule 5^(b) to the Value Added Tax Act 1983 shall be varied by adding at the end of Note (5):

“(i) a National Health Service trust established under Part I of the National Health Service and Community Care Act 1990 or the National Health Service (Scotland) Act 1978.”

29th October 1990

John M. Taylor
Thomas Sackville
Two of the Lord Commissioners
of Her Majesty's Treasury

^(a) 1983 c.55. ^(b) Group 16 has been varied by S.I.s which are not relevant to this Order.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order adds National Health Service trusts to the list of eligible bodies entitled to receive, as zero-rated supplies, the supply of certain relevant goods which are purchased from funds provided by a charity or from voluntary contributions. It places National Health Service trusts on a par with health authorities in England and Wales and Health Boards in Scotland.

55p net

ISBN 0 11 005129 7

Printed in the United Kingdom for HMSO

736 WO1860 C20 11/90 452 7102 O/N 88174