
STATUTORY INSTRUMENTS

1992 No. 628

**The Value Added Tax (Charities and Aids
for Handicapped Persons) Order 1992**

4. Group 14 (Drugs, Medicines, Aids for the Handicapped, etc) of Schedule 5 to the Value Added Tax Act 1983⁽¹⁾ shall be varied—

(a) by adding after paragraph (h) of item 2 the following—

“(i) boats designed or substantially and permanently adapted for use by handicapped persons”;

(b) by adding after item 10A the following item—

“**10B.** The supply to a charity of a service of providing, extending or adapting a washroom or lavatory for use by handicapped persons in a building, or any part of a building, used principally by a charity for charitable purposes where such provision, extension or adaptation is necessary to facilitate the use of the washroom or lavatory by handicapped persons.”.

⁽¹⁾ Relevant variations to Group 14 were made by S.I.1984/489, S.I. 1986/530 and S.I. 1987/437.