

2014 No. 3185

VALUE ADDED TAX

The Value Added Tax (Sport) Order 2014

Made - - - - - *1st December 2014*

Laid before the House of Commons *2nd December 2014*

Coming into force - - - *1st January 2015*

The Treasury make the following Order in exercise of the powers conferred by sections 31(2) and 96(9) of the Value Added Tax Act 1994(a).

Citation and commencement

1. This Order may be cited as the Value Added Tax (Sport) Order 2014 and comes into force on 1st January 2015.

Amendment of Group 10 of Schedule 9 to the Value Added Tax Act 1994

2.—(1) Group 10 of Schedule 9 to the Value Added Tax Act 1994 (exemptions: sport, sports competitions and physical education)(b) is amended as follows.

(2) In item 3 omit “, except, where the body operates a membership scheme, an individual who is not a member,”.

(3) Omit Note (2).

David Evennett

Alun Cairns

1st December 2014

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends Group 10 of Schedule 9 to the Value Added Tax Act 1994 (exemptions: sport, sports competitions and physical education) to remove the requirement for the individual receiving the supply to be a member where the body making the qualifying supply operates a membership scheme.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.

(a) 1994 c. 23; section 96(9) was amended by section 99(6) of, and paragraph 5 of Schedule 31 to, the Finance Act 2001 (c. 9).
(b) Group 10 was amended by S.I. 1999/1994 (there are other amendments but none is relevant).

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