STATUTORY INSTRUMENTS

1973 No. 385

VALUE ADDED TAX

The Value Added Tax (Charities) Order 1973

Made - - - - - - -	*6th March* 1973
Laid before the House of Commons	*6th March* 1973
Coming into Operation - - -	*1st April* 1973

The Treasury, in exercise of the powers conferred on them by section 12(4) of the Finance Act 1972(**a**) hereby make the following Order:—

1. This Order may be cited as the Value Added Tax (Charities) Order 1973 and shall come into operation on 1st April 1973.

2. The Interpretation Act 1889(**b**) shall apply for the interpretation of this Order as it applies to the interpretation of an Act of Parliament.

3. The following shall be added to the Groups in Schedule 4 to the Finance Act 1972:—

" GROUP 16—CHARITIES

Item No.	
1.	The supply by a charity established primarily for the relief of distress of any goods which have been donated for sale.
2.	The export of any goods by a charity.

Notes:

(1) Where the goods have been donated from his stock in trade by a taxable person item 1 shall only apply to the extent of the exception contained in paragraph 6 of Schedule 3 to this Act.

(2) Item 1 shall apply only if the supply is a sale by the first donee of the goods.

(3) " The relief of distress " means:

(i) the relief of poverty; or

(ii) the making of provision for the cure or mitigation or prevention of, or for the care of persons suffering from or subject to, any disease or infirmity or disability affecting human beings (including the care of women before, during and after child birth)."

Edward Heath,
Anthony Barber,
Two of the Lords Commissioners of Her Majesty's Treasury.

6th March 1973.

(a) 1972 c. 41. (b) 1889 c. 63.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order zero-rates the supply of new and used goods donated to and sold by a charity established for the relief of distress except where they are donated from the stock in trade of a taxable person and the cost to that person exceeded £10.

It also zero-rates the export of any goods by any charity.

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