STATUTORY INSTRUMENTS

1979 No. 242

VALUE ADDED TAX

The Value Added Tax (Donated Medical Equipment) Order 1979

Made - - - -	*5th March* 1979
Laid before the House of Commons -	*12th March* 1979
Coming into Operation	*2nd April* 1979

The Treasury, in exercise of the powers conferred on them by sections 12(4) and 43(1) of the Finance Act 1972(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 (Donated Medical Equipment) Order 1979 and shall come into operation on 2nd April 1979.

2. Schedule 4 to the Finance Act 1972 shall be varied by deleting item 3 of Group 16 and by substituting therefor the following:—

"3. The supply, for donation to a designated Regional or Area Health Authority in England and Wales, Health Board in Scotland, Health and Social Services Board in Northern Ireland, hospital or research institution, of medical or scientific equipment solely for use in medical research, diagnosis or treatment, where such equipment is purchased with funds provided:—

(*a*) by a charity; or

(*b*) from voluntary contributions.".

Peter Snape,
J. Dormand,
Two of the Lords Commissioners of Her Majesty's Treasury.

5th March 1979.

(a) 1972 c. 41; Schedule 4 was varied by S.I. 1978/1064.

EXPLANATORY NOTE

(This Note is not part of the Order.)

Item 3 of Group 16 of Schedule 4 to the Finance Act 1972 zero-rates for value added tax the supply of medical or scientific equipment, solely for use in medical research, diagnosis or treatment, where such equipment is purchased with funds provided by a charity or from voluntary contributions and it is to be donated to a designated hospital or research institution.

This Order extends the zero-rate relief to similar supplies of eligible equipment for donation to designated Regional and Area Health Authorities in England and Wales, Health Boards in Scotland and Health and Social Services Boards in Northern Ireland.

SI 1979/242
ISBN 0-11-093242-0

