STATUTORY INSTRUMENTS

1982 No. 321

VALUE ADDED TAX

The Value Added Tax (Handicapped Persons and Charities) Order 1982

Made - - - -	*9th March* 1982
Laid before the House of Commons -	*9th March* 1982
Coming into operation :	
Articles 1, 2, 3 *and* 4(1)(*a*) *and* (2) - -	*16th March* 1982
Article 4(1)(*b*) *and* (*c*) -	*1st April* 1982

The Treasury, in exercise of the powers conferred on them by section 12(4) 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 (Handicapped Persons and Charities) Order 1982 and shall come into operation on the following dates :

Articles 1, 2, 3 and 4(1)(*a*) and (2)	16th March 1982
Article 4(1)(*b*) and (*c*)	1st April 1982

2. Schedule 4(**b**) to the Finance Act 1972 shall be varied by amending Groups 14 and 16 in the manner hereinafter appearing.

3.—(1) Item 2 of Group 14 shall be amended—

(*a*) by substituting " handicapped persons, by sale or otherwise, for domestic or their personal use " for " a particular handicapped person, by sale or otherwise, for domestic or his personal use ";

(*b*) by adding, in paragraph (*b*), the following:

" (v) motor vehicles designed or adapted so as to be suitable mainly for the carriage, in a wheelchair or on a stretcher, of no more than one passenger; ".

(2) Note (1) to Group 14 shall be amended by substituting " handicapped persons, by sale or otherwise, for domestic or their personal use " for " a particular handicapped person, by sale or otherwise, for domestic or his personal use ".

4.—(1) Item 4 of Group 16 shall be amended—

(*a*) by inserting after paragraph (*c*)—

" (*d*) parts and accessories designed solely for use in or with goods described in paragraph (*a*) or (*b*) above,";

(**a**) 1972 c. 41, as amended by S.I. 1980/183.

(**b**) Schedule 4 has been varied and the relevant instrument is S.I. 1981/365.

(*b*) by substituting " District or Special " for " Area ";

(*c*) by inserting " , the Common Services Agency for the Scottish Health Service, or the Northern Ireland Central Services Agency for the Health and Social Services " after " the Isle of Man Health Services Board ".

(2) There shall be added to Group 16—

(*a*) the following items:

" 6. Repair and maintenance of goods described in item 4 and owned by a body therein described.

7. The supply of goods in connection with a supply described in item 6.";

(*b*) the following note:

" (7) Items 6 and 7 apply only where the supply is paid for with funds which have been provided by a charity or from voluntary contributions and to which the owner of the goods repaired or maintained, if not a charity, has not contributed in whole or in part.".

J. A. Cope,

P. L. Brooke,

Two of the Lords Commissioners of Her Majesty's Treasury.

9th March 1982.

EXPLANATORY NOTE

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

This Order extends the zero-rate reliefs in Group 14 and Group 16 of Schedule 4 to the Finance Act 1972.

Hitherto, eligible equipment and appliances specified in item 2 of Group 14 have been zero-rated when supplied to a handicapped person or to a charity for making available to a particular handicapped person. Zero-rating now also applies when the equipment and appliances are supplied to a charity for making available to handicapped persons in general. The list of eligible equipment in this item is extended to include vehicles designed or adapted so as to be suitable mainly for the carriage of a handicapped person, subject to the existing conditions set out in the item.

Zero-rating is extended to parts and accessories, and repair and maintenance for the eligible equipment specified in item 4 of Group 16, subject to certain conditions.

The Order also extends and amends the list of bodies specified in item 4 of Group 16 as eligible recipients of donated goods, principally to take account of organisational changes in the National Health Service on 1 April 1982.

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