



# Finance Act 2015

## 2015 CHAPTER 11

### PART 2

#### EXCISE DUTIES AND OTHER TAXES

##### *Value added tax*

#### **66 VAT: refunds to certain charities**

- (1) In Part 2 of VATA 1994 (reliefs, exemptions and repayments), after section 33B insert—

##### **“33C Refunds of VAT to charities within section 33D**

- (1) This section applies to a charity that falls within any of the descriptions in section 33D.

A charity to which this section applies is referred to in this section as a “qualifying charity”.

- (2) This section applies where—
- (a) VAT is chargeable on—
    - (i) the supply of goods or services to a qualifying charity,
    - (ii) the acquisition of any goods from another member State by a qualifying charity, or
    - (iii) the importation of any goods from a place outside the member States by a qualifying charity, and
  - (b) the supply, acquisition or importation is not for the purpose of any business carried on by the qualifying charity.
- (3) The Commissioners shall, on a claim made by the qualifying charity at such time and in such form and manner as the Commissioners may determine, refund to the qualifying charity the amount of the VAT so chargeable.

---

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2015, Section 66. (See end of Document for details)*

---

- (4) A claim under subsection (3) above in respect of a supply, acquisition or importation must be made before the end of the period of 4 years beginning with the day on which the supply is made or the acquisition or importation takes place.
- (5) Subsection (6) applies where goods or services supplied to, or acquired or imported by, a qualifying charity otherwise than for the purpose of any business carried on by the qualifying charity cannot be conveniently distinguished from goods or services supplied to, or acquired or imported by, the qualifying charity for the purpose of such a business.
- (6) The amount to be refunded under this section is such amount as remains after deducting from the whole of the VAT chargeable on any supply to, or acquisition or importation by, the qualifying charity such proportion of that VAT as appears to the Commissioners to be attributable to the carrying on of the business.
- (7) References in this section to VAT do not include any VAT which, by virtue of an order under section 25(7), is excluded from credit under section 25.

### **33D Charities to which section 33C applies**

#### *Palliative care charities*

#### *Palliative care charities*

- (1) “Palliative care charity” means a charity the main purpose of which is the provision of palliative care at the direction of, or under the supervision of, a medical professional to persons who are in need of such care as a result of having a terminal illness.
- (2) In subsection (1) “medical professional” means—
  - (a) a registered medical practitioner, or
  - (b) a registered nurse.

#### *Air ambulance charities*

#### *Air ambulance charities*

- (3) “Air ambulance charity” means a charity the main purpose of which is to provide an air ambulance service in pursuance of arrangements made by, or at the request of, a relevant NHS body.
- (4) In subsection (3) “relevant NHS body” means a body the main purpose of which is to provide ambulance services and which is—
  - (a) an NHS foundation trust in England,
  - (b) an NHS trust in Wales,
  - (c) a Special Health Board constituted under section 2 of the National Health Service (Scotland) Act 1978, or
  - (d) a Health and Social Care trust established under the Health and Personal Social Services (Northern Ireland) Order 1991.

#### *Search and rescue charities*

---

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2015, Section 66. (See end of Document for details)*

---

#### *Search and rescue charities*

- (5) “Search and rescue charity” means a charity that meets condition A or B.
- (6) Condition A is that—
- (a) the main purpose of the charity is to carry out search and rescue activities in the United Kingdom or the UK marine area, and
  - (b) the search and rescue activities carried out by the charity are co-ordinated by a relevant authority.
- (7) Condition B is that the main purpose of the charity is to support, develop and promote the activities of a charity which meets condition A.
- (8) For the purposes of subsection (6)—
- “search and rescue activities” means searching for, and rescuing, persons who are, or may be, at risk of death or serious injury;
  - “relevant authority” means—
    - (a) the Secretary of State;
    - (b) a police force;
    - (c) the Scottish Fire and Rescue Service;
    - (d) any other person or body specified for the purposes of subsection (6) by an order made by the Treasury;
  - “police force” means—
    - (a) a police force within the meaning of the Police Act 1996;
    - (b) the Police Service of Scotland;
    - (c) the Police Service of Northern Ireland;
    - (d) the Police Service of Northern Ireland Reserve;
    - (e) the British Transport Police Force;
    - (f) the Civil Nuclear Constabulary;
    - (g) the Ministry of Defence Police;
- “UK marine area” has the meaning given by section 42(1) of the Marine and Coastal Access Act 2009.

#### *Medical courier charities*

#### *Medical courier charities*

- (9) “Medical courier charity” means a charity that meets condition A or B.
- (10) Condition A is that the main purpose of the charity is to provide services for the transportation of items intended for use for medical purposes, including in particular—
- (a) blood;
  - (b) medicines and other medical supplies;
  - (c) items relating to people who are undergoing medical treatment.
- (11) Condition B is that the main purpose of the charity is to support, develop and promote the activities of a charity which meets condition A.
- (12) In subsection (10) “item” includes any substance.”

---

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2015, Section 66. (See end of Document for details)*

---

- (2) In section 79 of VATA 1994 (repayment supplement in respect of certain delayed payments or refunds)—
- (a) in subsection (1), after paragraph (d) insert “or
    - (e) a charity which is registered is entitled to a refund under section 33C,”;
  - (b) in subsection (5), after paragraph (d) insert “, and
    - (e) a supplement paid to a charity under subsection (1)(e) shall be treated as an amount due to the charity by way of refund under section 33C.”;
  - (c) in subsection (6)(b), for “or 33B” substitute “, 33B or 33C”.
- (3) In section 90 of VATA 1994 (failure of resolution under Provisional Collection of Taxes Act 1968), in subsection (3), after “33B,” insert “ 33C, ”.
- (4) In Schedule 9 to VATA 1994 (exemptions), in Group 14 (supplies of goods where input tax cannot be recovered), in Note (9), after “33B,” insert “ 33C, ”.
- (5) The amendments made by this section have effect in relation to supplies made, and acquisitions and importations taking place, on or after 1 April 2015.

<sup>F1</sup>(6) .....

**Textual Amendments**

- F1** S. 66(6) omitted (1.7.2022) by virtue of [Health and Care Act 2022 \(c. 31\)](#), s. 186(6), [Sch. 7 para. 30](#); [S.I. 2022/734](#), [reg. 2\(a\)](#), [Sch.](#) (with [regs. 13, 29, 30](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2015, Section 66.