

1979 No. 245

VALUE ADDED TAX

The Value Added Tax (Aids for the Disabled) Order 1979

<i>Made - - - -</i>	<i>5th March 1979</i>
<i>Laid before the House of Commons</i>	<i>12th March 1979</i>
<i>Coming into Operation</i>	<i>2nd April 1979</i>

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 (Aids for the Disabled) 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 1 of Group 4 and by substituting therefor the following:—

“1. The supply to the Royal National Institute for the Blind, the National Listening Library or other similar charities of:—

- (a) magnetic tape specially adapted for the recording and reproduction of speech for the blind or severely handicapped;
- (b) apparatus designed or specially adapted for the reproduction from recorded magnetic tape of speech for the blind or severely handicapped and which is not available for use by other than the blind or severely handicapped;
- (c) magnetic tape upon which has been recorded speech for the blind or severely handicapped, such recording being suitable for reproduction only in the apparatus mentioned in (b) above;
- (d) parts and accessories for goods comprised in paragraphs (a), (b) and (c) above.”

*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.)

This Order zero-rates the supply to the Royal National Institute for the Blind, the National Listening Library and other similar charities of:—

- (i) apparatus designed or specially adapted for the reproduction, for the blind or severely handicapped, of speech recorded on magnetic tape, provided that such apparatus is not supplied for other uses; and
- (ii) magnetic tape recordings of speech for the blind or severely handicapped, provided that such recordings can be played satisfactorily only in the apparatus referred to in (i) above.

Relief under this Order is limited to the supply of certain recorded tapes and equipment specially designed or adapted for use by the blind or severely handicapped beneficiaries of the charities concerned; it does not apply to equipment used by those charities in preparing recorded tapes for supply to their beneficiaries.

The Order maintains the existing zero-rating of specially adapted magnetic tape for the blind or severely handicapped and of wireless sets for loan to the blind for which provision is also made in Group 4 of the Zero-rate Schedule to the Finance Act 1972 and makes no change in current practice in applying the various reliefs in that Group.

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