
 STATUTORY INSTRUMENTS

1985 No. 431

VALUE ADDED TAX

The Value Added Tax (Charities, Etc.) Order 1985

Made - - - - - 19th March 1985
Laid before the House of Commons - 19th March 1985
Coming into Operation - - - - - 1st May 1985

The Treasury, in exercise of the powers conferred on them by sections 16(4) and 48(6) of the Value Added Tax Act 1983(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 (Charities, Etc.) Order 1985 and shall come into operation on 1st May 1985.
2. Note (4)(a) to Group 16 of Schedule 5(b) to the Value Added Tax Act 1983 shall be varied by substituting for the words "medical or scientific" the words "medical, scientific or computer".

Donald Thompson,
A. G. Hamilton,

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

19th March 1985.

 EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order amends Group 16 of Schedule 5 to the Value Added Tax Act 1983.

The Order extends zero-rate relief to computer equipment solely for use in medical research, diagnosis and treatment, subject to the same conditions as for medical and scientific equipment.

(a) 1983 c.55.

(b) Group 16 was varied by S.I. 1983/1717 and 1984/766.

SI 1985/431
ISBN 0-11-056431-6



780110 564319