
STATUTORY INSTRUMENTS

1989 No. 470

VALUE ADDED TAX

**The Value Added Tax (Fund-Raising
Events and Charities) Order 1989**

<i>Made</i>	- - - -	<i>14th March 1989</i>
<i>Laid before the House of Commons</i>	- - - -	<i>14th March 1989</i>
<i>Coming into force</i>	- -	<i>1st April 1989</i>

The Treasury, in exercise of the powers conferred on them by sections 16(4) and 48(6) of the Value Added Tax Act 1983⁽¹⁾ 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 (Fund-Raising Events and Charities) Order 1989 and shall come into force on 1st April 1989.

2. Group 16 (charities, etc) of Schedule 5⁽²⁾ to the Value Added Tax Act 1983 shall be varied as follows—

(a) by substituting for item 8 the following—

“**8.** The supply to a charity of a publication in any newspaper, journal, poster, programme, annual, leaflet, brochure, pamphlet, periodical or similar publication of an advertisement which is for the raising of money for, or making known the objects or reasons for the objects of, the charity.”;

(b) in note 4(a) by inserting after the word “video” the word “, sterilising”.

3. Schedule 6 to the Value Added Tax Act 1983 shall be varied by adding after Group 11 the following—

*“GROUP 12—FUND-RAISING EVENTS BY
CHARITIES AND OTHER QUALIFYING BODIES*

Item No.

1. The supply of goods and services by a charity in connection with a fund-raising event organised for charitable purposes by a charity or jointly by more than one charity.

(1) 1983 c. 55.

(2) Group 16 was varied by S.I.1983/1717, 1984/766, 1986/530, 1987/437.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

2. The supply of goods and services by a qualifying body in connection with a fund-raising event organised exclusively for its own benefit.

Notes:

(1) For the purposes of items 1 and 2 “fund-raising event” means a fete, ball, bazaar, gala show, performance or similar event, which is separate from and not forming any part of a series or regular run of like or similar events.

(2) For the purposes of item 2 “qualifying body” means any non-profit making body mentioned in either section 47(3) of this Act or item 1 of Group 9 of Schedule 6 to this Act.”.

Kenneth Carlisle

Alan Howarth

Two of the Lords Commissioners of Her
Majesty’s Treasury

14th March 1989

EXPLANATORY NOTE

(This note is not part of the Order)

This Order extends the zero-rating provisions of Group 16 (charities, etc) of Schedule 5 to the Value Added Tax Act 1983 and adds a new Group 12 to the exemption Schedule of the same Act.

The zero-rating reliefs available under Group 16 have been extended to cover:—

- advertising published for a charity for educational or fund-raising purposes in a programme, annual, leaflet, brochure, pamphlet, poster or similar publication;
- sterilising equipment supplied to certain non-profit-making bodies for use in medical research, diagnosis or treatment.

The new Group 12 exempts supplies made in connection with one-off fund-raising events by charities and certain other non-profit-making bodies such as political parties and trades unions.