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STATUTORY INSTRUMENTS

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**1990 No. 2129**

**VALUE ADDED TAX**

**The Value Added Tax (Charities) (No. 2) Order 1990**

*Made - - - - 29th October 1990*  
*Laid before the House of*  
*Commons - - - - 31st October 1990*  
*Coming into force - - 1st December 1990*

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 (Charities) (No. 2) Order 1990 and shall come into force on 1st December 1990.

2. Group 16 (Charities, etc) of Schedule 5(2) to the Value Added Tax Act 1983 shall be varied by adding at the end of Note (5):

*“1990 c. 19.*

*1978 c. 29.*

(i) a National Health Service trust established under Part I of the National Health Service and Community Care Act 1990 or the National Health Service (Scotland) Act 1978.”

*John M. Taylor*  
*Thomas Sackville*  
Two of the Lord Commissioners of Her  
Majesty’s Treasury

29th October 1990

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(1) 1983 c. 55.  
(2) Group 16 has been varied by S.I.s which are not relevant to this Order.

**Status:** This is the original version (as it was originally made).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

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order adds National Health Service trusts to the list of eligible bodies entitled to receive, as zero-rated supplies, the supply of certain relevant goods which are purchased from funds provided by a charity or from voluntary contributions. It places National Health Service trusts on a par with health authorities in England and Wales and Health Boards in Scotland.