
STATUTORY INSTRUMENTS

1992 No. 628

VALUE ADDED TAX

**The Value Added Tax (Charities and Aids
for Handicapped Persons) Order 1992**

<i>Made</i>	- - - -	<i>10th March 1992</i>
<i>Laid before the House of Commons</i>	- - - -	<i>10th March 1992</i>
<i>Coming into force</i>	- -	<i>1st April 1992</i>

The Treasury, in exercise of the powers conferred on them by section 16(4) of the Value Added Tax Act 1983(1) and of all other powers in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Charities and Aids for Handicapped Persons) Order 1992 and shall come into force on 1st April 1992.

2. Group 4 (Talking Books for the Blind and Handicapped and Wireless Sets for the Blind) of Schedule 5 to the Value Added Tax Act 1983(2) shall be varied by adding after paragraph (h) of item 1 the following—

“(i) the supply of a service of repair or maintenance of any goods comprised in paragraphs (a) to (h) above”.

3. Group 10 (Transport) of Schedule 5 to the Value Added Tax Act 1983(2) shall be varied by adding after paragraph (b) of item 3 the following—

“(c) The supply of spare parts or accessories to a charity providing rescue or assistance at sea for use in or with goods comprised in paragraph (a) or slipways comprised in paragraph (b) above.”.

4. Group 14 (Drugs, Medicines, Aids for the Handicapped, etc) of Schedule 5 to the Value Added Tax Act 1983(3) shall be varied—

(a) by adding after paragraph (h) of item 2 the following—

“(i) boats designed or substantially and permanently adapted for use by handicapped persons”;

(b) by adding after item 10A the following item—

(1) 1983 c. 55.

(2) Group 4 was varied by S.I. 1986/530.

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(3) Relevant variations to Group 14 were made by S.I. 1984/489, S.I. 1986/530 and S.I. 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Status: This is the original version (as it was originally made).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.

“**10B.** The supply to a charity of a service of providing, extending or adapting a washroom or lavatory for use by handicapped persons in a building, or any part of a building, used principally by a charity for charitable purposes where such provision, extension or adaptation is necessary to facilitate the use of the washroom or lavatory by handicapped persons.”.

10th March 1992

Gregory Knight
Thomas Sackville
Two of the Lords Commissioners of Her
Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order varies, with effect from 1 April 1992, Item 2 Group 14, Item 1 of Group 4, and Item 3 of Group 10 of Schedule 5 to the Value Added Tax Act 1983. It also introduces a new Item 10B to Group 14.

Article 4(a) of the Order allows zero-rating for boats built or substantially adapted for use by the handicapped. This is in line with existing relief under Item 2(f) of Group 14, Schedule 5, which allows relief for the supply to a handicapped person or charity of motor vehicles designed or substantially adapted for handicapped persons.

Article 4(b) of the Order extends zero-rating for the provision of toilet facilities for the handicapped to facilities provided in non-residential buildings run by a charity, such as day centres and church or village halls.

Article 2 of the Order extends zero-rating to include supplies of repair or maintenance of equipment related to the “talking books for the blind” scheme run by charities catering for the blind.

Article 3 of the Order extends zero-rating to the provision of spare parts and accessories to those charities providing rescue or assistance at sea.