

**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, GROUP 12—FUND-RAISING EVENTS BY CHARITIES AND OTHER QUALIFYING BODIES. (See end of Document for details)

## SCHEDULES

### SCHEDULE 9

#### EXEMPTIONS

#### PART II

#### THE GROUPS

##### Modifications etc. (not altering text)

- C1** Sch. 9 Pt. 2 applied by S.I. 1995/2518, reg. 84(5) (as substituted (with effect in accordance with reg. 1(3) of the amending S.I.) by [Value Added Tax \(Amendment\) \(No.2\) Regulations 2003 \(S.I. 2003/1069\)](#), [regs. 1\(1\), 9](#))

### [<sup>F1</sup>GROUP 12—FUND-RAISING EVENTS BY CHARITIES AND OTHER QUALIFYING BODIES]

##### Textual Amendments

- F1** Sch. 9 Group 12 items 1-3, Notes (1)-(11) substituted for Sch. 9 Group 12 items 1-2, Notes (1)-(3) (1.4.2000) by [S.I. 2000/802](#), [art. 3](#)

#### Item No.

- <sup>F2</sup><sub>1</sub> The supply of goods and services by a charity in connection with an event—
- (a) that is organised for charitable purposes by a charity or jointly by more than one charity,
  - (b) whose primary purpose is the raising of money, and
  - (c) that is promoted as being primarily for the raising of money.

##### Textual Amendments

- F2** Sch. 9 Group 12 items 1-3, Notes (1)-(11) substituted for Sch. 9 Group 12 items 1-2, Notes (1)-(3) (1.4.2000) by [S.I. 2000/802](#), [art. 3](#)

- <sup>F3</sup><sub>2</sub> The supply of goods and services by a qualifying body in connection with an event—
- (a) that is organised exclusively for the body's own benefit,
  - (b) whose primary purpose is the raising of money, and
  - (c) that is promoted as being primarily for the raising of money.

**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, GROUP 12 —FUND-RAISING EVENTS BY CHARITIES AND OTHER QUALIFYING BODIES. (See end of Document for details)

#### Textual Amendments

**F3** Sch. 9 Group 12 items 1-3, Notes (1)-(11) substituted for Sch. 9 Group 12 items 1-2, Notes (1)-(3) (1.4.2000) by [S.I. 2000/802](#), [art. 3](#)

- <sup>F4</sup>3 The supply of goods and services by a charity or a qualifying body in connection with an event—
- (a) that is organised jointly by a charity, or two or more charities, and the qualifying body,
  - (b) that is so organised exclusively for charitable purposes or exclusively for the body's own benefit or exclusively for a combination of those purposes and that benefit,
  - (c) whose primary purpose is the raising of money, and
  - (d) that is promoted as being primarily for the raising of money.

#### Textual Amendments

**F4** Sch. 9 Group 12 items 1-3, Notes (1)-(11) substituted for Sch. 9 Group 12 items 1-2, Notes (1)-(3) (1.4.2000) by [S.I. 2000/802](#), [art. 3](#)

#### Notes:

- (1) For the purposes of this Group “event” includes an event accessed (wholly or partly) by means of electronic communications.

For this purpose “electronic communications” includes any communications by means of [<sup>F5</sup>an electronic communications network].

- <sup>F6</sup>(2) For the purposes of this Group “charity” includes a body corporate that is wholly owned by a charity if—

- (a) the body has agreed in writing (whether or not contained in a deed) to transfer its profits (from whatever source) to a charity, or
- (b) the body's profits (from whatever source) are otherwise payable to a charity.

- (3) For the purposes of this Group “qualifying body” means—

- (a) any non-profit making organisation mentioned in item 1 of Group 9;
- (b) any body that is an eligible body for the purposes of Group 10 and whose principal purpose is the provision of facilities for persons to take part in sport or physical education; or
- (c) any body that is an eligible body for the purposes of item 2 of Group 13.

- (4) Where in a financial year of a charity or qualifying body there are held at the same location more than 15 events involving the charity or body that are of the same kind, items 1 to 3 do not apply (or shall be treated as having not applied) to a supply in connection with any event involving the charity or body that is of that kind and is held in that financial year at that location.

- (5) In determining whether the limit of 15 events mentioned in Note (4) has been exceeded in the case of events of any one kind held at the same location, disregard any event of that kind held at that location in a week during which the aggregate gross takings from events involving the charity or body that are of that kind and are held in that location do not exceed £1,000.

**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, GROUP 12 —FUND-RAISING EVENTS BY CHARITIES AND OTHER QUALIFYING BODIES. (See end of Document for details)

- (6) In the case of a financial year that is longer or shorter than a year, Notes (4) and (5) have effect as if for “15” there were substituted the whole number nearest to the number obtained by—
- (a) first multiplying the number of days in the financial year by 15, and
  - (b) then dividing the result by 365.
- (7) For the purposes of Notes (4) and (5)—
- (a) an event involves a charity if the event is organised by the charity or a connected charity;
  - (b) an event involves a qualifying body if the event is organised by the body.

#### Textual Amendments

- F5** Words in Sch. 9 Pt. 2 Group 12 Note (1) substituted (25.7.2003 for specified purposes, 29.12.2003 in so far as not already in force) by [Communications Act 2003 \(c. 21\)](#), s. 411(2), [Sch. 17 para. 129\(3\)](#) (with [Sch. 18](#)); [S.I. 2003/1900](#), arts. 1(2), 2(1), [Sch. 1](#) (with [art. 3](#)) (as amended by [S.I. 2003/3142](#), art. 1(3)); [S.I. 2003/3142](#), art. 3(1), [Sch. 1](#) (with [art. 11](#))
- F6** Sch. 9 Group 12 items 1-3, Notes (1)-(11) substituted for Sch. 9 Group 12 items 1-2, Notes (1)-(3) (1.4.2000) by [S.I. 2000/802](#), [art. 3](#)

#### Textual Amendments

- F5** Words in Sch. 9 Pt. 2 Group 12 Note (1) substituted (25.7.2003 for specified purposes, 29.12.2003 in so far as not already in force) by [Communications Act 2003 \(c. 21\)](#), s. 411(2), [Sch. 17 para. 129\(3\)](#) (with [Sch. 18](#)); [S.I. 2003/1900](#), arts. 1(2), 2(1), [Sch. 1](#) (with [art. 3](#)) (as amended by [S.I. 2003/3142](#), art. 1(3)); [S.I. 2003/3142](#), art. 3(1), [Sch. 1](#) (with [art. 11](#))
- F6** Sch. 9 Group 12 items 1-3, Notes (1)-(11) substituted for Sch. 9 Group 12 items 1-2, Notes (1)-(3) (1.4.2000) by [S.I. 2000/802](#), [art. 3](#)
- .....

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, GROUP 12  
—FUND-RAISING EVENTS BY CHARITIES AND OTHER QUALIFYING BODIES.