

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 3. (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**)

[^{F1}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**

^{F13} 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

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