

1980 No. 1909

VALUE ADDED TAX

The Value Added Tax (Competitions) Order 1980

Made - - - - - 11th December 1980
Laid before the
House of Commons - 11th December 1980
Coming into Operation 1st January 1981

The Treasury, in exercise of the powers conferred on them by section 13(2) of the Finance Act 1972(a) 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 (Competitions) Order 1980 and shall come into operation on 1st January 1981.

2. Schedule 5(b) to the Finance Act 1972 shall be varied by the addition of a new Group, Group 10, as follows:—

“Group 10—SPORTS COMPETITIONS

Item No.

1. The grant of a right to enter a competition in sport or physical recreation where the consideration for such grant consists in money which is to be allocated wholly towards the provision of a prize or prizes awarded in that competition.
2. The grant, by a non-profit-making body established for purposes of sport or physical recreation, of a right to enter a competition in such an activity.

Note:

Item 2 does not include any supply where the consideration consists wholly or partly in a charge which the body ordinarily makes for the use of its facilities or the admission to its premises.”

11th December 1980.

J. A. Douglas-Hamilton,
David Waddington,
 Two of the Lords Commissioners
 of Her Majesty's Treasury.

(a) 1972 c. 41, to which there are substantial amendments, not relevant to this Order made by the Finance Act 1977 (c. 36).

(b) Schedule 5 has been varied and the relevant Instrument is S.I. 1978/1064.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order adds a new Group (Group 10) to Schedule 5 to the Finance Act 1972, to provide an exemption from value added tax for the supply of a right to enter a competition in sport or physical recreation where the entry fees are wholly allocated towards the provision of prizes, or where the right to enter the competition is granted by a non-profit-making body established for purposes of sport or physical recreation.

SI 1980/1909
ISBN 0-11-007909-4

