
 S T A T U T O R Y I N S T R U M E N T S

1984 No. 766

VALUE ADDED TAX

The Value Added Tax (Charities, Etc.) Order 1984

<i>Made</i>	- - - - -	5th June 1984
<i>Laid before the House of Commons</i>		7th June 1984
<i>Coming into Operation</i>		1st July 1984

The Treasury, in exercise of the powers conferred on them by sections 16(4) and 48(6) of the Value Added Tax Act 1983(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 (Charities, Etc.) Order 1984 and shall come into operation on 1st July 1984.

2. Group 16 of Schedule 5(b) to the Value Added Tax Act 1983 shall be varied by adding the following paragraph to note (4):

“(e) motor vehicles (other than vehicles with more than 50 seats) designed or substantially and permanently adapted for the safe carriage of a handicapped person in a wheelchair provided that—

- (i) in the case of vehicles with more than 16 but fewer than 27 seats, the number of persons for which such provision shall exist shall be at least 2;
- (ii) in the case of vehicles with more than 26 but fewer than 37 seats, the number of persons for which such provision shall exist shall be at least 3;
- (iii) in the case of vehicles with more than 36 but fewer than 47 seats, the number of persons for which such provision shall exist shall be at least 4;
- (iv) in the case of vehicles with more than 46 seats, the number of persons for which such provision shall exist shall be at least 5;
- (v) there is either a fitted electrically or hydraulically operated lift or, in the case of vehicles with fewer than 17 seats, a fitted ramp to provide access for a passenger in a wheelchair.”.

Ian B. Lang,
Alastair Goodlad,
Two of the Lords Commissioners
of Her Majesty's Treasury.

5th June 1984.

(a) 1983 c. 55.

(b) Schedule 5 was varied by S.I. 1983/1717.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order extends the zero-rating relief in items 4, 5, 6 and 7 of Group 16 of Schedule 5 to the Value Added Tax Act 1983.

Hitherto, VAT relief has applied to ambulances including certain specially designed and adapted vehicles used by charities to carry handicapped persons in wheelchairs, subject to the restriction that there should not be more than 12 other seats. The effect of this Order is that relief is extended to cover such vehicles used by charities with up to 50 seats and having the prescribed facilities for access for, and safe carriage of, handicapped persons in wheelchairs.

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