
STATUTORY INSTRUMENTS

1996 No. 1256

The Value Added Tax (Cultural Services) Order 1996

2. Schedule 9 to the Value Added Tax Act 1994 shall be varied by—
- (a) substituting for Note (3) of Group 12—
 - “(3) For the purposes of item 2 “qualifying body” means—
 - (a) any non-profit making body whose objects are of any description mentioned in section 94(3);
 - (b) any non-profit making organisation mentioned in item 1 of Group 9;
 - (c) any non-profit making body whose principal purpose is the provision of facilities for persons to take part in sport or physical education; or
 - (d) any body which is an eligible body for the purposes of item 2 of Group 13.”; and
 - (b) adding after Group 12 the following—

“GROUP 13—

CULTURAL SERVICES ETC

Item No.

- 1. The supply by a public body of a right of admission to—
 - (a) a museum, gallery, art exhibition or zoo; or
 - (b) a theatrical, musical or choreographic performance of a cultural nature.
- 2. The supply by an eligible body of a right of admission to—
 - (a) a museum, gallery, art exhibition or zoo; or
 - (b) a theatrical, musical or choreographic performance of a cultural nature.

Notes:

- (1) For the purposes of this Group “public body” means—
 - (a) a local authority;
 - (b) a government department within the meaning of section 41(6); or
 - (c) a non-departmental public body which is listed in the 1995 edition of the publication prepared by the Office of Public Service and known as “Public Bodies”.
- (2) For the purposes of item 2 “eligible body” means any body (other than a public body) which—
 - (a) is precluded from distributing, and does not distribute, any profit it makes;
 - (b) applies any profits made from supplies of a description falling within item 2 to the continuance or improvement of the facilities made available by means of the supplies; and

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(c) is managed and administered on a voluntary basis by persons who have no direct or indirect financial interest in its activities.

(3) Item 1 does not include any supply the exemption of which would be likely to create distortions of competition such as to place a commercial enterprise carried on by a taxable person at a disadvantage.

(4) Item 1(b) includes the supply of a right of admission to a performance only if the performance is provided exclusively by one or more public bodies, one or more eligible bodies or any combination of public bodies and eligible bodies.”.