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

1999 No. 2834

VALUE ADDED TAX

**The Value Added Tax (Subscriptions to Trade Unions,
Professional and Other Public Interest Bodies) Order 1999**

Made - - - - - 14th October 1999

Laid before the House of Commons 15th October 1999

Coming into force - - 1st December 1999

The Treasury, in exercise of the powers conferred on them by sections 31(2) and 96(9) of the Value Added Tax Act 1994(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 (Subscriptions to Trade Unions, Professional and Other Public Interest Bodies) Order 1999 and shall come into force on 1st December 1999 and have effect in relation to supplies made on or after that date.

2. Schedule 9 to the Value Added Tax Act 1994 shall be amended in accordance with Articles 3 to 5 below.

3. In Part I—

(a) for the entry “Trade unions and professional bodies Group 9” there shall be substituted “Subscriptions to trade unions, professional and other public interest bodies Group 9”; and

(b) after the entry relating to Burial and cremation, there shall be inserted the following entry—

“Cultural services etc Group 13”(b).

4. Group 9 (supplies made by trade unions and professional bodies) shall be amended as follows—

(a) for the description “GROUP 9—TRADE UNIONS AND PROFESSIONAL BODIES” there shall be substituted “GROUP 9—SUBSCRIPTIONS TO TRADE UNIONS, PROFESSIONAL AND OTHER PUBLIC INTEREST BODIES”; and

(b) after paragraph (d) of Item 1 there shall be added—

“(e) a body which has objects which are in the public domain and are of a political, religious, patriotic, philosophical, philanthropic or civic nature.”

5. Group 12(c) (fund raising events by charities and other qualifying bodies) shall be amended by omitting Note (3)(a).

*Jim Dowd
Bob Ainsworth*

14th October 1999

Two of the Lords Commissioners of Her Majesty’s Treasury

(a) 1994 c. 23

(b) Group 13 was added by S.I. 1996/1256.

(c) Group 12 was amended by S.I. 1996/1256.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order introduces exemption from value added tax for supplies received for payment of membership subscriptions to non-profit making organisations with aims of a political, religious, patriotic, philosophical, philanthropic or civic nature with effect from 1st December 1999. It does this by amending Group 9 of Schedule 9 to the Value Added Tax Act 1994 (c. 23).

The amendments implement Article 13A.1(1) of Council Directive 77/388/EEC (O.J. L.145, 13.6.1977, P. 1) following the repeal of section 94(3) of the Act on 1st December 1999 by section 20 of the Finance Act 1999 (c. 16). Section 20 of the Finance Act 1999 will be brought into force by the Finance Act 1999, section 20, (Appointed Day) Order 1999 (S.I. 1999/2769 (C.68)).

Article 3 of the Order amends the index to exempt supplies of goods and services contained in Part I of Schedule 9. This is by amendment to the description of Group 9 made by Article 4 of this Order and insertion of a description relating to Group 13 (Cultural Services) which was added to Schedule 9 by the VAT (Cultural Services) Order 1996 (S.I. 1996/1256).

Article 4 amends the description of Group 9 and item 1 of the Group so as to exempt the supplies mentioned in the first paragraph of this explanatory note.

Article 5 makes a consequential amendment to Group 12 of Schedule 9, which exempts fund-raising events by charities and other qualifying bodies including non-profit making organisations in Group 9. The amendment omits Note (3)(a) which refers to section 94(3) of the Act.

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