
STATUTORY INSTRUMENTS

2000 No. 805

**The Value Added Tax (Charities and
Aids for the Handicapped) Order 2000**

3. For item 11 there shall be substituted—

“11. The supply to a charity of a service of providing, extending or adapting a bathroom, washroom or lavatory for use by handicapped persons—

(a) in residential accommodation, or

(b) in a day-centre where at least 20 per cent. of the individuals using the centre are handicapped persons,

where such provision, extension or adaptation is necessary by reason of the condition of the handicapped persons.”.