
STATUTORY INSTRUMENTS

2000 No. 805

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

7. For item 8 there shall be substituted—

“**8.** The supply to a charity of a right to promulgate an advertisement by means of a medium of communication with the public.

8A. A supply to a charity that consists in the promulgation of an advertisement by means of such a medium.

8B. The supply to a charity of services of design or production of an advertisement that is, or was intended to be, promulgated by means of such a medium.

8C. The supply to a charity of goods closely related to a supply within item 8B.”.