
STATUTORY INSTRUMENTS

2012 No. 735

The Finance Act 2010, Schedule 6, Part 1 (Further
Consequential and Incidental Provision etc) Order 2012

Definition of “charity” for the purposes of value added tax

5.—(1) The definition of “charity” in section 1(1) of the Charities Act 2011⁽¹⁾ ceases to apply for the purposes of enactments relating to value added tax to which it would otherwise apply.

(2) Accordingly, by virtue of paragraph 33(2) of Schedule 6 to the Finance Act 2010, the definition of “charity” in Part 1 of that Schedule applies for the purposes of those enactments.

⁽¹⁾ 2011 c. 25; section 1 extends to Scotland by virtue of subsection (2)(a) of section 356 but affects the law of Scotland only so far as mentioned in section 7. Section 1 extends to Northern Ireland by virtue of subsection (2)(b) of section 356 but affects the law of Northern Ireland only so far as mentioned in section 8.