
STATUTORY INSTRUMENTS

2014 No. 3185

The Value Added Tax (Sport) Order 2014

Amendment of Group 10 of Schedule 9 to the Value Added Tax Act 1994

2.—(1) Group 10 of Schedule 9 to the Value Added Tax Act 1994 (exemptions: sport, sports competitions and physical education)⁽¹⁾ is amended as follows.

(2) In item 3 omit “, except, where the body operates a membership scheme, an individual who is not a member,”.

(3) Omit Note (2).

(1) Group 10 was amended by [S.I. 1999/1994](#) (there are other amendments but none is relevant).