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STATUTORY INSTRUMENTS

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**2000 No. 805**

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

**4.** After Note (5I) there shall be inserted—

“(5J) For the purposes of item 11 “residential accommodation” means—

- (a) a residential home, or
- (b) self-contained living accommodation,

provided as a residence (whether on a permanent or temporary basis or both) for handicapped persons, but does not include an inn, hotel, boarding house or similar establishment or accommodation in any such type of establishment.

(5K) In this Group “washroom” means a room that contains a lavatory or washbasin (or both) but does not contain a bath or a shower or cooking, sleeping or laundry facilities.”.