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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**

6. For items 1 and 2 there shall be substituted—

“1. The sale, or letting on hire, by a charity of any goods donated to it for—

- (a) sale,
- (b) letting,
- (c) sale or letting,
- (d) sale or export,
- (e) letting or export, or
- (f) sale, letting or export.

1A. The sale, or letting on hire, by a taxable person of any goods donated to him for—

- (a) sale,
- (b) letting,
- (c) sale or letting,
- (d) sale or export,
- (e) letting or export, or
- (f) sale, letting or export,

if he is a profits-to-charity person in respect of the goods.

2. The donation of any goods for any one or more of the following purposes—

- (a) sale by a charity or a taxable person who is a profits-to-charity person in respect of the goods;
- (b) export by a charity or such a taxable person;
- (c) letting by a charity or such a taxable person.”.