
STATUTORY INSTRUMENTS

2000 No. 805

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

8. For Note (1)(1) there shall be substituted—

“(1) Item 1 or 1A does not apply unless the sale or letting—

(a) takes place as a result of the goods having been made available—

(i) to two or more specified persons, or

(ii) to the general public,

for purchase or hire (whether so made available in a shop or elsewhere), and

(b) does not take place as a result of any arrangements (whether legally binding or not) relating to the goods and entered into, before the goods were made so available, by—

(i) each of the parties to the sale or letting, or

(ii) the donor of the goods and either or both of those parties.

(1A) For the purposes of items 1, 1A and 2, goods are donated for letting only if they are donated for—

(a) letting, and

(b) re-letting after the end of any first or subsequent letting, and

(c) all or any of—

(i) sale,

(ii) export, or

(iii) disposal as waste,

if not, or when no longer, used for letting.

(1B) Items 1 and 1A do not include (and shall be treated as having not included) any sale, or letting on hire, of particular donated goods if the goods, at any time after they are donated but before they are sold, exported or disposed of as waste, are whilst unlet used for any purpose other than, or in addition to, that of being available for purchase, hire or export.

(1C) In Note (1) “specified person” means a person who—

(a) is handicapped, or

(b) is entitled to any one or more of the specified benefits, or

(c) is both handicapped and so entitled.

(1D) For the purposes of Note (1C) the specified benefits are—

(1) Note (1) was substituted by section 33 of the Finance Act 1997 (c. 16) in relation to supplies made on or after 26th November 1996.

- (a) income support under Part VII of the Social Security Contributions and Benefits Act 1992⁽²⁾ or Part VII of the Social Security Contributions and Benefits (Northern Ireland) Act 1992⁽³⁾;
 - (b) housing benefit under Part VII of the Social Security Contributions and Benefits Act 1992 or Part VII of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;
 - (c) council tax benefit under Part VII of the Social Security Contributions and Benefits Act 1992;
 - (d) an income-based jobseeker’s allowance within the meaning of section 1(4) of the Jobseekers Act 1995⁽⁴⁾ or article 3(4) of the Jobseekers (Northern Ireland) Order 1995⁽⁵⁾;
 - (e) working families’ tax credit under Part VII of the Social Security Contributions and Benefits Act 1992⁽⁶⁾ or Part VII of the Social Security Contributions and Benefits (Northern Ireland) Act 1992⁽⁶⁾; and
 - (f) disabled person’s tax credit under Part VII of the Social Security Contributions and Benefits Act 1992⁽⁷⁾ or Part VII of the Social Security Contributions and Benefits (Northern Ireland) Act 1992⁽⁷⁾.
- (1E) For the purposes of items 1A and 2 a taxable person is a “profits-to-charity” person in respect of any goods if—
- (a) he has agreed in writing (whether or not contained in a deed) to transfer to a charity his profits from supplies and lettings of the goods, or
 - (b) his profits from supplies and lettings of the goods are otherwise payable to a charity.
- (1F) In items 1, 1A and 2, and any Notes relating to any of those items, “goods” means goods (and, in particular, does not include anything that is not goods even though provision made by or under an enactment provides for a supply of that thing to be, or be treated as, a supply of goods).”.

(2) 1992 c. 4.
(3) 1992 c. 7.
(4) 1995 c. 18; definition amended by paragraph 2(4)(a) of Schedule 7 to the Welfare Reform and Pensions Act 1999 (c. 30).
(5) S.I.1995/2705 (N.I. 15); definition amended by the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)).
(6) “working families’ tax credit” substituted by section 1 of and Schedule 1 to the Tax Credits Act 1999 (c. 10).
(6) “working families’ tax credit” substituted by section 1 of and Schedule 1 to the Tax Credits Act 1999 (c. 10).
(7) “disabled person’s tax credit” substituted by section 1 of and Schedule 1 to the Tax Credits Act 1999 (c. 10).
(7) “disabled person’s tax credit” substituted by section 1 of and Schedule 1 to the Tax Credits Act 1999 (c. 10).