
STATUTORY INSTRUMENTS

2000 No. 805

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

9. After note (10) there shall be inserted—

“(10A) Neither of items 8 and 8A includes a supply where any of the members of the public (whether individuals or other persons) who are reached through the medium are selected by or on behalf of the charity.

For this purpose “selected” includes selected by address (whether postal address or telephone number, e-mail address or other address for electronic communications purposes) or at random.

(10B) None of items 8 to 8C includes a supply used to create, or contribute to, a website that is the charity’s own.

For this purpose a website is a charity’s own even though hosted by another person.

(10C) Neither of items 8B and 8C includes a supply to a charity that is used directly by the charity to design or produce an advertisement.”.