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STATUTORY INSTRUMENTS

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**2000 No. 805**

**VALUE ADDED TAX**

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

<i>Made</i>	- - - -	<i>21st March 2000</i>
<i>Laid before the House of Commons</i>	- -	<i>21st March 2000</i>
<i>Coming into force</i>		<i>1st April 2000</i>

THE VALUE ADDED TAX (CHARITIES AND  
AIDS FOR THE HANDICAPPED) ORDER 2000

1. This Order may be cited as the Value Added Tax...
2. Group 12 (zero-rating for drugs, medicines, aids for the handicapped,...
3. For item 11 there shall be substituted— The supply to a charity of a service of providing,...
4. After Note (5I) there shall be inserted—
5. Group 15 (zero-rating for charities etc.) of Schedule 8 to...
6. For items 1 and 2 there shall be substituted— The sale, or letting on hire, by a charity of...
7. For item 8 there shall be substituted— The supply to a charity of a right to promulgate...
8. For Note (1) there shall be substituted—
9. After note (10) there shall be inserted—  
Signature  
Explanatory Note