

Exemption from Value Added Tax (Miscellaneous Provisions) Bill

[AS INTRODUCED]

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[AS INTRODUCED]

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B I L L

TO

Exempt from Value Added Tax goods or services which are beneficial to the environment, to health and safety, to education or for charitable purposes.

BE IT ENACTED by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1 Requirement to exempt the supply of certain goods and supplies from Value Added Tax

(1) The Value Added Tax Act 1994 is amended as follows.

(2) After section 31 (exempt supplies), insert—

“31A Requirement to exempt the supply of certain goods and supplies from Value Added Tax 5

(1) Where it appears to the Secretary of State that specified goods or services are beneficial—

(a) to the environment,

(b) to health and safety, 10

(c) to education, or

(d) for charitable purposes,

the Secretary of State must by order provide for the exemption of the supply of such goods or services by varying Schedule 9 of this Act.

(2) Regulations under subsection (1) may— 15

(a) make different provision for different cases, and

(b) consequential or transitional provision (including provision amending this Act).”

(3) In section 97 (orders, rules and regulations), after paragraph (4)(ca) insert—

“(zca) an order under section 31A;” 20

2 Extent, commencement and short title

(1) This Act extends to England and Wales, Scotland and Northern Ireland.

(2) This Act comes into force on the day on which it is passed.

- (3) This Act may be cited as the Exemption from Value Added Tax (Miscellaneous Provisions) Act 2024.

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*Presented by Sir Christopher Chope
supported by Sir Edward Leigh.*

Ordered, by The House of Commons, to be
Printed, 11th December 2023.

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