HMRC - VATWELF2060 - Which Bodies Provide Exempt Welfare Services?: What Are Public Bodies?

Note (5) of Group 7 Schedule 9 VATA 1994 defines a public body for the purpose of the welfare exemption.

Note (5)

In item 9 “public body” means-

a government department within the meaning of section 41(6);

a local authority;

a body which acts under any enactment or instrument for public purposes and not for its profit and which performs functions similar to those of a government department or local authority.

The following are public bodies:

government departments

local authorities and

bodies that perform functions similar to those carried out by government departments or local authorities, and act under any enactment or instrument for public purposes rather than for their own profit.

V1-14 Government and public bodies contains more detailed information about public bodies.

Previous page

Next page