

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 8 is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## SCHEDULES

### SCHEDULE 8

Section 30.

#### ZERO-RATING

#### PART I

##### INDEX TO ZERO-RATED SUPPLIES OF GOODS AND SERVICES

<b>Subject matter</b>	<b>Group Number</b>	<b>1983 Group Number</b>
Bank notes	Group 11	<i>Group 13</i>
Books etc.	Group 3	<i>Group 3</i>
Caravans and houseboats	Group 9	<i>Group 11</i>
Charities etc.	Group 15	<i>Group 16</i>
Clothing and footwear	Group 16	<i>Group 17</i>
Construction of buildings etc.	Group 5	<i>Group 8</i>
Drugs, medicines, aids for the [ <sup>F1</sup> disabled] etc.	Group 12	<i>Group 14</i>
[ <sup>F2</sup> Energy-saving materials: installation in England and Wales and Scotland from 1 April 2022 to 31 March 2027 [ <sup>F3</sup> , and in Northern Ireland from 1st May 2023 to 31st March 2027]	Group 23]	
<b>F4</b>	<b>F4</b>	
...	...	
<b>F5</b>	<b>F5</b>	
...	...	
Food	Group 1	<i>Group 1</i>
[ <sup>F6</sup> Free zones	Group 22]	
Gold	Group 10	<i>Group 12</i>
Imports, exports etc.	Group 13	<i>Group 15</i>
International services	Group 7	<i>Group 9</i>
[ <sup>F7</sup> Online marketplaces (deemed supply)	Group 21]	

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[ <sup>F8</sup> Personal protective equipment (coronavirus)	Group 20]	
Protected buildings	Group 6	Group 8A
Sewerage services and water	Group 2	Group 2
Talking books for the blind and [ <sup>F9</sup> disabled] and wireless sets for the blind	Group 4	Group 4
F10	F10	F10
...	...	...
Transport	Group 8	Group 10
[ <sup>F11</sup> Women's sanitary products	Group 19]	

#### Textual Amendments

- F1** Word in Sch. 8 Pt. I substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 5\(a\)](#)
- F2** Words in Sch. 8 Pt. I inserted (1.4.2022) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2022 \(S.I. 2022/361\)](#), arts. 2, [7\(2\)](#)
- F3** Words in Sch. 8 Pt. 1 table inserted (1.5.2023) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2023 \(S.I. 2023/376\)](#), arts. 1, [3\(2\)](#)
- F4** Words in Sch. 8 Pt. I omitted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Emissions Allowances\) Order 2010 \(S.I. 2010/2549\)](#), arts. 1(2), [2\(2\)](#)
- F5** Entry relating to European Research Infrastructure Consortia in Sch. 8 Pt. 1 index omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 94\(2\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), [21](#)), S.I. 2020/1545, [Pt. 4](#) and 2020 c. 26, [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, [reg. 4\(b\)](#) (with [reg. 7](#)) (which amending provision Sch. 8 para. 94(2) is itself omitted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), [Sch. 2 para. 10\(3\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, [reg. 9](#))
- F6** Words in Sch. 8 Pt. I inserted (8.11.2021) by [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021 \(S.I. 2021/1156\)](#), regs. 1, [8\(2\)](#)
- F7** Words in Sch. 8 Pt. I inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), [Sch. 3 para. 16\(2\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, [reg. 9](#)
- F8** Words in Sch. 8 Pt. I inserted (1.5.2020) by [The Value Added Tax \(Zero Rate for Personal Protective Equipment\) \(Coronavirus\) Order 2020 \(S.I. 2020/458\)](#), arts. 1, [3](#)
- F9** Word in Sch. 8 Pt. I substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 5\(b\)](#)
- F10** Sch. 8 Pt. I: entry relating to “tax-free shops” deleted (1.7.1999) by S.I. 1999/1642, [art. 2\(a\)](#)
- F11** Words in Sch. 8 Pt. I inserted (with effect in accordance with s. 126(5)(6) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), s. [126\(3\)](#); S.I. 2020/1642, [reg. 3](#)

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## PART II

### THE GROUPS

#### GROUP 1— FOOD

The supply of anything comprised in the general items set out below, except—

- (a) a supply in the course of catering; and
- (b) a supply of anything comprised in any of the excepted items set out below, unless it is also comprised in any of the items overriding the exceptions set out below which relates to that excepted item.

#### *General items*

*Item No.*

- 1 Food of a kind used for human consumption.
- 2 Animal feeding stuffs.
- 3 Seeds or other means of propagation of plants comprised in item 1 or 2.
- 4 Live animals of a kind generally used as, or yielding or producing, food for human consumption.

#### *Excepted items*

*Item No.*

- 1 Ice cream, ice lollies, frozen yogurt, water ices and similar frozen products, and prepared mixes and powders for making such products.
- 2 Confectionery, not including cakes or biscuits other than biscuits wholly or partly covered with chocolate or some product similar in taste and appearance.
- 3 Beverages chargeable with [<sup>F12</sup>alcohol duty under Part 2 of the Finance (No. 2) Act 2023] and preparations thereof.

#### **Textual Amendments**

**F12** Words in [Sch. 8 Pt. 2](#) Group 1 substituted (1.8.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 120\(2\)](#), [Sch. 13 para. 15\(2\)](#); S.I. 2023/884, [reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

- 4 Other beverages (including fruit juices and bottled waters) and syrups, concentrates, essences, powders, crystals or other products for the preparation of beverages.
- [<sup>F13</sup>4A Sports drinks that are advertised or marketed as products designed to enhance physical performance, accelerate recovery after exercise or build bulk, and other similar drinks, including (in either case) syrups, concentrates, essences, powders, crystals or other products for the preparation of such drinks.]

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### Textual Amendments

**F13** Sch. 8 Pt. II Group 1 excepted item 4A inserted (1.10.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 26 paras. 2\(2\), 7\(1\)](#)

- 5 Any of the following when packaged for human consumption without further preparation, namely, potato crisps, potato sticks, potato puffs, and similar products made from the potato, or from potato flour, or from potato starch, and savoury food products obtained by the swelling of cereals or cereal products; and salted or roasted nuts other than nuts in shell.
- 6 Pet foods, canned, packaged or prepared; packaged foods (not being pet foods) for birds other than poultry or game; and biscuits and meal for cats and dogs.
- 7 Goods described in items 1, 2 and 3 of the general items which are canned, bottled, packaged or prepared for use—
- (a) in the domestic brewing of any beer;
  - (b) in the domestic making of any cider or perry;
  - (c) in the domestic production of any wine or [<sup>F14</sup>other fermented products (as defined in Part 2 of the Finance (No. 2) Act 2023)].

### Textual Amendments

**F14** Words in [Sch. 8 Pt. 2 Group 1](#) substituted (1.8.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), s. 120(2), [Sch. 13 para. 15\(3\)](#); S.I. 2023/884, reg. 2(1)(j) (with reg. 10)

### *Items overriding the exceptions*

#### *Item No.*

- 1 Yoghurt unsuitable for immediate consumption when frozen.
- 2 Drained cherries.
- 3 Candied peels.
- 4 Tea, mateg, herbal teas and similar products, and preparations and extracts thereof.
- 5 Cocoa, coffee and chicory and other roasted coffee substitutes, and preparations and extracts thereof.
- 6 Milk and preparations and extracts thereof.
- 7 Preparations and extracts of meat, yeast or egg.

#### *Notes:*

- (1) “Food” includes drink.
- (2) “Animal” includes bird, fish, crustacean and mollusc.
- (3) A supply of anything in the course of catering includes—
  - (a) any supply of it for consumption on the premises on which it is supplied; and
  - (b) any supply of hot food for consumption off those premises;

<sup>F15</sup> ...

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[<sup>F16</sup>(3A) For the purposes of Note (3), in the case of any supplier, the premises on which food is supplied include any area set aside for the consumption of food by that supplier's customers, whether or not the area may also be used by the customers of other suppliers.

(3B) “Hot food” means food which (or any part of which) is hot at the time it is provided to the customer and—

- (a) has been heated for the purposes of enabling it to be consumed hot,
- (b) has been heated to order,
- (c) has been kept hot after being heated,
- (d) is provided to a customer in packaging that retains heat (whether or not the packaging was primarily designed for that purpose) or in any other packaging that is specifically designed for hot food, or
- (e) is advertised or marketed in a way that indicates that it is supplied hot.

(3C) For the purposes of Note (3B)—

- (a) something is “hot” if it is at a temperature above the ambient air temperature, and
- (b) something is “kept hot” after being heated if the supplier stores it in an environment which provides, applies or retains heat, or takes other steps to ensure it remains hot or to slow down the natural cooling process.

(3D) In Notes (3B) and (3C), references to food being heated include references to it being cooked or reheated.]

(4) Item 1 of the items overriding the exceptions relates to item 1 of the excepted items.

(5) Items 2 and 3 of the items overriding the exceptions relate to item 2 of the excepted items; and for the purposes of item 2 of the excepted items “confectionery” includes chocolates, sweets and biscuits; drained, glaceg or crystallised fruits; and any item of sweetened prepared food which is normally eaten with the fingers.

(6) [<sup>F17</sup>Items 4 to 7] of the items overriding the exceptions relate to item 4 of the excepted items.

(7) Any supply described in this Group shall include a supply of services described in paragraph 1(1) of Schedule 4.

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#### Textual Amendments

- F15** Words in Sch. 8 Pt. II Group 1 Note (3) omitted (1.10.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 26 paras. 2\(3\), 7\(1\)](#)
- F16** Sch. 8 Pt. II Group 1 Notes (3A)-(3D) inserted (1.10.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 26 paras. 2\(4\), 7\(1\)](#)
- F17** Words in Sch. 8 Pt. II Group 1 Note 6 substituted (*retrospectively*) by [1999 c. 16, s. 14](#)

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#### Textual Amendments

- F15** Words in Sch. 8 Pt. II Group 1 Note (3) omitted (1.10.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 26 paras. 2\(3\), 7\(1\)](#)
- F16** Sch. 8 Pt. II Group 1 Notes (3A)-(3D) inserted (1.10.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 26 paras. 2\(4\), 7\(1\)](#)

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**F17** Words in Sch. 8 Pt. II Group 1 Note 6 substituted (*retrospectively*) by 1999 c. 16, s. 14

## GROUP 2— SEWERAGE SERVICES AND WATER

### Item No.

- 1 Services of—
- (a) reception, disposal or treatment of foul water or sewage in bulk, and
  - (b) emptying of cesspools, septic tanks or similar receptacles which are used otherwise than in connection with the carrying on in the course of a business of a relevant industrial activity.
- 2 The supply, for use otherwise than in connection with the carrying on in the course of a business of a relevant industrial activity, of water other than—
- (a) distilled water, deionised water and water of similar purity, <sup>F18</sup> . . .
  - (b) water comprised in any of the excepted items set out in Group 1.
- [<sup>F19</sup>and
- (c) water which has been heated so that it is supplied at a temperature higher than that at which it was before it was heated.]

*Note:* “Relevant industrial activity” means any activity described in any of Divisions 1 to 5 of the 1980 edition of the publication prepared by the Central Statistical Office and known as the Standard Industrial Classification.

### Textual Amendments

- F18** Word in Sch. 8 Pt. II Group 2 item 2 para.(a) omitted (26.6.1996) by virtue of S.I. 1996/1661, arts. 1, 2(a)  
**F19** Sch. 8 Pt. II Group 2 item 2 para.(c) inserted (26.6.1996) by S.I. 1996/1661, arts. 1, 2(b)

## GROUP 3— BOOKS, ETC.

### Item No.

- 1 Books, booklets, brochures, pamphlets and leaflets.
- 2 Newspapers, journals and periodicals.
- 3 Children’s picture books and painting books.
- 4 Music (printed, duplicated or manuscript).
- 5 Maps, charts and topographical plans.
- 6 Covers, cases and other articles supplied with items 1 to 5 and not separately accounted for.
- [<sup>F20</sup>7. The publications listed in Items 1 to 3 when supplied electronically, but excluding publications which—
- (a) are wholly or predominantly devoted to advertising, or
  - (b) consist wholly or predominantly of audio or video content.]

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### Textual Amendments

**F20** Sch. 8 Pt. II Group 3 Item 7 inserted (1.5.2020) by [The Value Added Tax \(Extension of Zero-Rating to Electronically Supplied Books etc.\) \(Coronavirus\) Order 2020 \(S.I. 2020/459\)](#), arts. 1, 3

### [<sup>F21</sup>Notes]

- [<sup>F22</sup>(1) Items 1 to 7 do not include plans or drawings for industrial, architectural, engineering, commercial or similar purposes.
- (1A) Items 1 to 6 include the supply of the services described in paragraph 1(1) of Schedule 4 in respect of goods comprised in the items.]
- [<sup>F23</sup>(2) Items 1 to 6 do not include goods in circumstances where—
- (a) the supply of the goods is connected with a supply of services, and
  - (b) those connected supplies are made by different suppliers.
- [ Item 7 does not include services in circumstances where—
- <sup>F24</sup>(2A) (a) the supply of the services is connected with a supply of goods or services; and
- (b) those connected supplies are made by different suppliers.]
- (3) For the purposes of [<sup>F25</sup>Notes (2) and (2A)] [<sup>F26</sup>two supplies are connected with each other] if, had those two supplies been made by a single supplier—
- (a) they would have been treated as a single supply <sup>F27</sup>..., and
  - (b) that single supply would have been a taxable supply (other than a zero-rated supply) or an exempt supply.]

### Textual Amendments

- F22** Sch. 8 Pt. II Group 3 Notes (1)(1A) substituted for Sch. 8 Pt. II Group 3 Note (1) (1.5.2020) by [The Value Added Tax \(Extension of Zero-Rating to Electronically Supplied Books etc.\) \(Coronavirus\) Order 2020 \(S.I. 2020/459\)](#), arts. 1, 4
- F23** Sch. 8 Pt. II Group 3 Notes (2)(3) inserted (with effect in accordance with s. 75(4) of the amending Act) by [Finance Act 2011 \(c. 11\)](#), s. **75(3)**
- F24** Sch. 8 Pt. II Group 3 Note (2A) inserted (1.5.2020) by [The Value Added Tax \(Extension of Zero-Rating to Electronically Supplied Books etc.\) \(Coronavirus\) Order 2020 \(S.I. 2020/459\)](#), arts. 1, **5**
- F25** Words in Sch. 8 Pt. II Note (3) substituted (1.5.2020) by [The Value Added Tax \(Extension of Zero-Rating to Electronically Supplied Books etc.\) \(Coronavirus\) Order 2020 \(S.I. 2020/459\)](#), arts. 1, **6(a)**
- F26** Words in Sch. 8 Pt. II Note (3) substituted (1.5.2020) by [The Value Added Tax \(Extension of Zero-Rating to Electronically Supplied Books etc.\) \(Coronavirus\) Order 2020 \(S.I. 2020/459\)](#), arts. 1, **6(b)**
- F27** Words in Sch. 8 Pt. II Note (3)(a) omitted (1.5.2020) by virtue of [The Value Added Tax \(Extension of Zero-Rating to Electronically Supplied Books etc.\) \(Coronavirus\) Order 2020 \(S.I. 2020/459\)](#), arts. 1, **6(c)**

### Textual Amendments

- F21** Words in Sch. 8 Pt. II Group 3 Notes substituted (with effect in accordance with s. 75(4) of the amending Act) by [Finance Act 2011 \(c. 11\)](#), s. **75(2)**

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- F22** Sch. 8 Pt. II Group 3 Notes (1)(1A) substituted for Sch. 8 Pt. II Group 3 Note (1) (1.5.2020) by [The Value Added Tax \(Extension of Zero-Rating to Electronically Supplied Books etc.\) \(Coronavirus\) Order 2020 \(S.I. 2020/459\)](#), arts. 1, 4
- F23** Sch. 8 Pt. II Group 3 Notes (2)(3) inserted (with effect in accordance with s. 75(4) of the amending Act) by [Finance Act 2011 \(c. 11\)](#), s. 75(3)
- F24** Sch. 8 Pt. II Group 3 Note (2A) inserted (1.5.2020) by [The Value Added Tax \(Extension of Zero-Rating to Electronically Supplied Books etc.\) \(Coronavirus\) Order 2020 \(S.I. 2020/459\)](#), arts. 1, 5
- F25** Words in Sch. 8 Pt. II Note (3) substituted (1.5.2020) by [The Value Added Tax \(Extension of Zero-Rating to Electronically Supplied Books etc.\) \(Coronavirus\) Order 2020 \(S.I. 2020/459\)](#), arts. 1, 6(a)
- F26** Words in Sch. 8 Pt. II Note (3) substituted (1.5.2020) by [The Value Added Tax \(Extension of Zero-Rating to Electronically Supplied Books etc.\) \(Coronavirus\) Order 2020 \(S.I. 2020/459\)](#), arts. 1, 6(b)
- F27** Words in Sch. 8 Pt. II Note (3)(a) omitted (1.5.2020) by virtue of [The Value Added Tax \(Extension of Zero-Rating to Electronically Supplied Books etc.\) \(Coronavirus\) Order 2020 \(S.I. 2020/459\)](#), arts. 1, 6(c)

#### GROUP 4— TALKING BOOKS FOR THE BLIND AND [<sup>F28</sup>DISABLED] AND WIRELESS SETS FOR THE BLIND

##### Textual Amendments

- F28** Word in Sch. 8 Pt. II Group 4 heading substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 6\(b\)](#)

##### Item No.

- 1 The supply to the Royal National Institute for the Blind, the National Listening Library or other similar charities of—
- (a) magnetic tape specially adapted for the recording and reproduction of speech for the blind or severely [<sup>F29</sup>disabled];
  - (b) apparatus designed or specially adapted for the making on a magnetic tape, by way of the transfer of recorded speech from another magnetic tape, of a recording described in paragraph (f) below;
  - (c) apparatus designed or specially adapted for transfer to magnetic tapes of a recording made by apparatus described in paragraph (b) above;
  - (d) apparatus for re-winding magnetic tape described in paragraph (f) below;
  - (e) apparatus designed or specially adapted for the reproduction from recorded magnetic tape of speech for the blind or severely [<sup>F29</sup>disabled] which is not available for use otherwise than by the blind or severely [<sup>F29</sup>disabled];
  - (f) magnetic tape upon which has been recorded speech for the blind or severely [<sup>F29</sup>disabled], such recording being suitable for reproduction only in the apparatus mentioned in paragraph (e) above;
  - (g) apparatus solely for the making on a magnetic tape of a sound recording which is for use by the blind or severely [<sup>F29</sup>disabled];
  - (h) parts and accessories (other than a magnetic tape for use with apparatus described in paragraph (g) above) for goods comprised in paragraphs (a) to (g) above;
  - (i) the supply of a service of repair or maintenance of any goods comprised in paragraphs (a) to (h) above.



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### Textual Amendments

**F29** Word in Sch. 8 Pt. II Group 4 item 1 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 6\(a\)](#)

- 2 The supply to a charity of—
- (a) wireless receiving sets; or
  - (b) apparatus solely for the making and reproduction of a sound recording on a magnetic tape permanently contained in a cassette,
- being goods solely for gratuitous loan to the blind.

*Note:* The supply mentioned in items 1 and 2 includes the letting on hire of goods comprised in the items.

## [<sup>F30</sup>GROUP 5-CONSTRUCTION OF BUILDINGS, ETC.

### Textual Amendments

**F30** Sch. 8 Pt. II Group 5 substituted (1.3.1995) by [S.I. 1995/280](#), [arts. 1, 2](#)

#### Item No.

- 1 The first grant by a person—
- (a) constructing a building—
    - (i) designed as a dwelling or number of dwellings; or
    - (ii) intended for use solely for a relevant residential or a relevant charitable purpose; or
  - (b) converting a non-residential building or a non-residential part of a building into a building designed as a dwelling or number of dwellings or a building intended for use solely for a relevant residential purpose,
- of a major interest in, or in any part of, the building, dwelling or its site.
- 2 The supply in the course of the construction of—
- (a) a building designed as a dwelling or number of dwellings or intended for use solely for a relevant residential purpose or a relevant charitable purpose; or
  - (b) any civil engineering work necessary for the development of a permanent park for residential caravans,
- of any services related to the construction other than the services of an architect, surveyor or any person acting as a consultant or in a supervisory capacity.
- 3 The supply to a [<sup>F31</sup>relevant housing association] in the course of conversion of a non-residential building or a non-residential part of a building into—
- (a) a building or part of a building designed as a dwelling or number of dwellings; or
  - (b) a building or part of a building intended for use solely for a relevant residential purpose,
- of any services related to the conversion other than the services of an architect, surveyor or any person acting as a consultant or in a supervisory capacity.

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### Textual Amendments

**F31** Words in Sch. 8 Pt. II Group 5 item 3 substituted (1.3.1997) by [S.I. 1997/50](#), [arts. 1, 2](#)

- 4 The supply of building materials to a person to whom the supplier is supplying services within item 2 or 3 of this Group which include the incorporation of the materials into the building (or its site) in question.

*Notes:*

- (1) “Grant” includes an assignment or surrender.
- (2) A building is designed as a dwelling or a number of dwellings where in relation to each dwelling the following conditions are satisfied—
  - (a) the dwelling consists of self-contained living accommodation;
  - (b) there is no provision for direct internal access from the dwelling to any other dwelling or part of a dwelling;
  - (c) the separate use, or disposal of the dwelling is not prohibited by the term of any covenant, statutory planning consent or similar provision; and
  - (d) statutory planning consent has been granted in respect of that dwelling and its construction or conversion has been carried out in accordance with that consent.
- (3) The construction of, or conversion of a non-residential building to, a building designed as a dwelling or a number of dwellings includes the construction of, or conversion of a non-residential building to, a garage provided that—
  - (a) the dwelling and the garage are constructed or converted at the same time; and
  - (b) the garage is intended to be occupied with the dwelling or one of the dwellings.
- (4) Use for a relevant residential purpose means use as—
  - (a) a home or other institution providing residential accommodation for children;
  - (b) a home or other institution providing residential accommodation with personal care for persons in need of personal care by reason of old age, disablement, past or present dependence on alcohol or drugs or past or present mental disorder;
  - (c) a hospice;
  - (d) residential accommodation for students or school pupils;
  - (e) residential accommodation for members of any of the armed forces;
  - (f) a monastery, nunnery or similar establishment; or
  - (g) an institution which is the sole or main residence of at least 90 per cent. of its residents,
 except use as a hospital, prison or similar institution or an hotel, inn or similar establishment.
- (5) Where a number of buildings are—
  - (a) constructed at the same time and on the same site; and
  - (b) are intended to be used together as a unit solely for a relevant residential purpose;

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then each of those buildings, to the extent that they would not be so regarded but for this Note, are to be treated as intended for use solely for a relevant residential purpose.

- (6) Use for a relevant charitable purpose means use by a charity in either or both the following ways, namely—
- (a) otherwise than in the course or furtherance of a business;
  - (b) as a village hall or similarly in providing social or recreational facilities for a local community.
- [ For the purposes of item 1(b), and for the purposes of these Notes so far as having effect<sup>F32</sup>(7) for the purposes of item 1(b), a building or part of a building is “non-residential” if—
- (a) it is neither designed, nor adapted, for use—
    - (i) as a dwelling or number of dwellings, or
    - (ii) for a relevant residential purpose; or
  - (b) it is designed, or adapted, for such use but—
    - (i) it was constructed more than 10 years before the grant of the major interest;
- and
- (ii) no part of it has, in the period of 10 years immediately preceding the grant, been used as a dwelling or for a relevant residential purpose.
- (7A) For the purposes of item 3, and for the purposes of these Notes so far as having effect for the purposes of item 3, a building or part of a building is “non-residential” if—
- (a) it is neither designed, nor adapted, for use—
    - (i) as a dwelling or number of dwellings, or
    - (ii) for a relevant residential purpose; or
  - (b) it is designed, or adapted, for such use but—
    - (i) it was constructed more than 10 years before the commencement of the works of conversion, and
    - (ii) no part of it has, in the period of 10 years immediately preceding the commencement of those works, been used as a dwelling or for a relevant residential purpose, and
    - (iii) no part of it is being so used.]

(8) References to a non-residential building or a non-residential part of a building do not include a reference to a garage occupied together with a dwelling.

(9) The conversion, other than to a building designed for a relevant residential purpose, of a non-residential part of a building which already contains a residential part is not included within items 1(b) or 3 unless the result of that conversion is to create an additional dwelling or dwellings.

(10) Where—

    - (a) part of a building that is constructed is designed as a dwelling or number of dwellings or is intended for use solely for a relevant residential purpose or relevant charitable purpose (and part is not); or
    - (b) part of a building that is converted is designed as a dwelling or number of dwellings or is used solely for a relevant residential purpose (and part is not)

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then in the case of—

- (i) a grant or other supply relating only to the part so designed or intended for that use (or its site) shall be treated as relating to a building so designed or intended for such use;
  - (ii) a grant or other supply relating only to the part neither so designed nor intended for such use (or its site) shall not be so treated; and
  - (iii) any other grant or other supply relating to, or to any part of, the building (or its site), an apportionment shall be made to determine the extent to which it is to be so treated.
- (11) Where, a service falling within the description in items 2 or 3 is supplied in part in relation to the construction or conversion of a building and in part for other purposes, an apportionment may be made to determine the extent to which the supply is to be treated as falling within items 2 or 3.
- (12) Where all or part of a building is intended for use solely for a relevant residential purpose or a relevant charitable purpose—
- (a) a supply relating to the building (or any part of it) shall not be taken for the purposes of items 2 and 4 as relating to a building intended for such use unless it is made to a person who intends to use the building (or part) for such a purpose; and
  - (b) a grant or other supply relating to the building (or any part of it) shall not be taken as relating to a building intended for such use unless before it is made the person to whom it is made has given to the person making it a certificate in such form as may be specified in a notice published by the Commissioners stating that the grant or other supply (or a specified part of it) so relates.
- (13) The grant of an interest in, or in any part of—
- (a) a building designed as a dwelling or number of dwellings; or
  - (b) the site of such a building,
- is not within item 1 if—
- (i) the interest granted is such that the grantee is not entitled to reside in the building or part, throughout the year; or
  - (ii) residence there throughout the year, or the use of the building or part as the grantee's principal private residence, is prevented by the terms of a covenant, statutory planning consent or similar permission.
- (14) Where the major interest referred to in item 1 is a tenancy or lease—
- (a) if a premium is payable, the grant falls within that item only to the extent that it is made for consideration in the form of the premium; and
  - (b) if a premium is not payable, the grant falls within that item only to the extent that it is made for consideration in the form of the first payment of rent due under the tenancy or lease.
- (15) The reference in item 2(b) of this Group to the construction of a civil engineering work does not include a reference to the conversion, reconstruction, alteration or enlargement of a work.
- (16) For the purpose of this Group, the construction of a building does not include—
- (a) the conversion, reconstruction or alteration of an existing building; or
  - (b) any enlargement of, or extension to, an existing building except to the extent the enlargement or extension creates an additional dwelling or dwellings; or

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- (c) subject to Note (17) below, the construction of an annexe to an existing building.
- (17) Note 16(c) above shall not apply [<sup>F33</sup>where the whole or a part of an annexe is intended for use solely for a relevant charitable purpose and]—
- (a) [<sup>F34</sup>the annexe] is capable of functioning independently from the existing building; and
  - (b) the only access or where there is more than one means of access, the main access to:
    - (i) the annexe is not via the existing building; and
    - (ii) the existing building is not via the annexe.
- (18) A building only ceases to be an existing building when:
- (a) demolished completely to ground level; or
  - (b) the part remaining above ground level consists of no more than a single facade or where a corner site, a double facade, the retention of which is a condition or requirement of statutory planning consent or similar permission.
- (19) A caravan is not a residential caravan if residence in it throughout the year is prevented by the terms of a covenant, statutory planning consent or similar permission.
- (20) Item 2 and Item 3 do not include the supply of services described in paragraph 1(1) or 5(4) of Schedule 4.
- [ In item 3 “relevant housing association” means—
- <sup>F35</sup>(21) [ a private registered provider of social housing,]
- <sup>F36</sup>(za) (a) a registered social landlord within the meaning of Part I of the Housing Act 1996 [<sup>F37</sup>(Welsh registered social landlords)],
  - <sup>F38</sup>(b) a registered social landlord within the meaning of the [Housing \(Scotland\) Act 2010 \(asp 17\)](#) which is either—
    - (i) a society registered under the Co-operative and Community Benefit Societies and Credit Unions Act [1965 \(c.12\)](#), or
    - (ii) a company within the meaning of the Companies Act [2006 \(c.46\)](#), or]
  - (c) a registered housing association within the meaning of Part II of the Housing (Northern Ireland) Order 1992 <sup>F39</sup> (Northern Irish registered housing associations).]
- (22) “Building materials”, in relation to any description of building, means goods of a description ordinarily incorporated by builders in a building of that description, (or its site), but does not include—
- (a) finished or prefabricated furniture, other than furniture designed to be fitted in kitchens;
  - (b) materials for the construction of fitted furniture, other than kitchen furniture;
  - (c) electrical or gas appliances, unless the appliance is an appliance which is—
    - (i) designed to heat space or water (or both) or to provide ventilation, air cooling, air purification, or dust extraction; or

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- (ii) intended for use in a building designed as a number of dwellings and is a door-entry system, a waste disposal unit or a machine for compacting waste; or
  - (iii) a burglar alarm, a fire alarm, or fire safety equipment or designed solely for the purpose of enabling aid to be summoned in an emergency; or
  - (iv) a lift or hoist;
  - (d) carpets or carpeting material.
- (23) For the purposes of Note (22) above the incorporation of goods in a building includes their installation as fittings.
- (24) Section 30(3) does not apply to goods forming part of a description of supply in this Group.]

#### Textual Amendments

- F32** Sch. 8 Pt. II Group 5 Notes (7)(7A) substituted for Sch. 8 Group 5 Note (7) (1.8.2001) by [S.I. 2001/2305, arts. 2, 3](#)
- F33** Words in Sch. 8 Pt. II Group 5 Note (17) substituted (1.6.2002) by [The Value Added Tax \(Construction of Buildings\) Order 2002 \(S.I. 2002/1101\), art. 2\(a\)](#)
- F34** Words in Sch. 8 Pt. II Group 5 Note (17)(a) substituted (1.6.2002) by [The Value Added Tax \(Construction of Buildings\) Order 2002 \(S.I. 2002/1101\), art. 2\(b\)](#)
- F35** Sch. 8 Pt. II Group 5 Note (21) substituted (1.3.1997) by [S.I. 1997/50, arts. 1, 2](#)
- F36** Sch. 8 Pt. II Group 5 Note 21(za) inserted (1.4.2010) by [The Value Added Tax \(Construction of Buildings\) Order 2010 \(S.I. 2010/486\), arts. 1, 2\(1\)\(a\)](#)
- F37** Words in Sch. 8 Pt. II Group 5 Note (21)(a) inserted (1.4.2010) by [The Value Added Tax \(Construction of Buildings\) Order 2010 \(S.I. 2010/486\), arts. 1, 2\(1\)\(b\)](#)
- F38** Sch. 8 Pt. II Group 5 Note (21)(b) substituted (1.4.2012) by [The Housing \(Scotland\) Act 2010 \(Consequential Provisions and Modifications\) Order 2012 \(S.I. 2012/700\), art. 1\(3\), Sch. para. 5\(2\)](#)
- F39** [S.I. 1992/1725 \(N.I.15\)](#).

#### Modifications etc. (not altering text)

- C1** Sch. 8 Pt. II Group 5 Notes (4)-(6) applied (28.11.2002) [S.I. 1995/2518, reg. 84\(8\)](#) (as inserted by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2002 \(S.I. 2002/2918\), reg. 4](#))
- C2** Sch. 8 Pt. II Group 5 Notes (4)-(6) applied (28.11.2002) [S.I. 1995/2518, reg. 84\(8\)](#) (as inserted by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2002 \(S.I. 2002/2918\), reg. 4](#))
- C3** Sch. 8 Pt. II Group 5 Notes (4)-(6) applied (28.11.2002) [S.I. 1995/2518, reg. 84\(8\)](#) (as inserted by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2002 \(S.I. 2002/2918\), reg. 4](#))
- C4** Sch. 8 Pt. II Group 5 Note (7A) applied (1.8.2001) by [S.I. 2001/2305, art. 4](#)
- C5** Sch. 8 Pt. II Group 5 Note 21 modified (temp.) (1.4.2010) by [The Value Added Tax \(Construction of Buildings\) Order 2010 \(S.I. 2010/486\), arts. 1, 2\(2\)](#)

#### Textual Amendments

- F32** Sch. 8 Pt. II Group 5 Notes (7)(7A) substituted for Sch. 8 Group 5 Note (7) (1.8.2001) by [S.I. 2001/2305, arts. 2, 3](#)
- F33** Words in Sch. 8 Pt. II Group 5 Note (17) substituted (1.6.2002) by [The Value Added Tax \(Construction of Buildings\) Order 2002 \(S.I. 2002/1101\), art. 2\(a\)](#)
- F34** Words in Sch. 8 Pt. II Group 5 Note (17)(a) substituted (1.6.2002) by [The Value Added Tax \(Construction of Buildings\) Order 2002 \(S.I. 2002/1101\), art. 2\(b\)](#)
- F35** Sch. 8 Pt. II Group 5 Note (21) substituted (1.3.1997) by [S.I. 1997/50, arts. 1, 2](#)

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- F36** Sch. 8 Pt. II Group 5 Note 21(z) inserted (1.4.2010) by [The Value Added Tax \(Construction of Buildings\) Order 2010 \(S.I. 2010/486\)](#), arts. 1, **2(1)(a)**
- F37** Words in Sch. 8 Pt. II Group 5 Note (21)(a) inserted (1.4.2010) by [The Value Added Tax \(Construction of Buildings\) Order 2010 \(S.I. 2010/486\)](#), arts. 1, **2(1)(b)**
- F38** Sch. 8 Pt. II Group 5 Note (21)(b) substituted (1.4.2012) by [The Housing \(Scotland\) Act 2010 \(Consequential Provisions and Modifications\) Order 2012 \(S.I. 2012/700\)](#), art. 1(3), **Sch. para. 5(2)**
- F39** [S.I. 1992/1725 \(N.I.15\)](#).

**Modifications etc. (not altering text)**

- C1** Sch. 8 Pt. II Group 5 Notes (4)-(6) applied (28.11.2002) [S.I. 1995/2518, reg. 84\(8\)](#) (as inserted by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2002 \(S.I. 2002/2918\)](#), **reg. 4**)
- C2** Sch. 8 Pt. II Group 5 Notes (4)-(6) applied (28.11.2002) [S.I. 1995/2518, reg. 84\(8\)](#) (as inserted by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2002 \(S.I. 2002/2918\)](#), **reg. 4**)
- C3** Sch. 8 Pt. II Group 5 Notes (4)-(6) applied (28.11.2002) [S.I. 1995/2518, reg. 84\(8\)](#) (as inserted by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2002 \(S.I. 2002/2918\)](#), **reg. 4**)
- C4** Sch. 8 Pt. II Group 5 Note (7A) applied (1.8.2001) by [S.I. 2001/2305](#), **art. 4**
- C5** Sch. 8 Pt. II Group 5 Note 21 modified (temp.) (1.4.2010) by [The Value Added Tax \(Construction of Buildings\) Order 2010 \(S.I. 2010/486\)](#), arts. 1, **2(2)**

**[<sup>F40</sup>GROUP 6—PROTECTED BUILDINGS**

**Textual Amendments**

- F40** Sch. 8 Pt. II Group 6 substituted (1.3.1995) by [S.I. 1995/283](#), **arts. 1, 2**

*Item No.*

- 1 The first grant by a person substantially reconstructing a protected building, of a major interest in, or in any part of, the building or its site.

<sup>F41</sup>2 .....

**Textual Amendments**

- F41** Sch. 8 Pt. II Group 6 item 2 omitted (with effect in accordance with Sch. 26 para. 7(3)-(10) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), **Sch. 26 paras. 3(2), 7(3)**

<sup>F42</sup>3 .....

**Textual Amendments**

- F42** Sch. 8 Pt. II Group 6 item 3 omitted (with effect in accordance with Sch. 26 para. 7(3)-(10) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), **Sch. 26 paras. 3(2), 7(3)**

*Notes:*

- (1) “Protected building” means a building which is designed to remain as or become a dwelling or number of dwellings (as defined in Note (2) below) or is intended for use solely for a relevant residential purpose or a relevant charitable purpose after the reconstruction or alteration and which, in either case, is—

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- (a) a listed building within the meaning of—
  - (i) the Planning (Listed Buildings and Conservation Areas) Act 1990<sup>F43</sup>; or
  - (ii) [<sup>F44</sup>the Planning (Listed Buildings and Conservation Areas) (Scotland) Act 1997]; or
  - (iii) the Planning Act (Northern Ireland) 2011; or
- (b) a scheduled monument, within the meaning of—
  - (i) the Ancient Monuments and Archaeological Areas Act 1979; or
  - (ii) [<sup>F45</sup>the Historic Monuments and Archaeological Objects (Northern Ireland) Order 1995].

(2) A building is designed to remain as or become a dwelling or number of dwellings where in relation to each dwelling the following conditions are satisfied—

- (a) the dwelling consists of self-contained living accommodation;
- (b) there is no provision for direct internal access from the dwelling to any other dwelling or part of a dwelling;
- (c) the separate use, or disposal of the dwelling is not prohibited by the terms of any covenants, statutory planning consent or similar provision,

and includes a garage (occupied together with a dwelling) either constructed at the same time as the building or where the building has been substantially reconstructed at the same time as that reconstruction.

(3) Notes (1), (4), (6) [<sup>F46</sup>and (12) to (14)] of Group 5 apply in relation to this Group as they apply in relation to that Group but subject to any appropriate modifications.

[<sup>F47</sup>(4) For the purposes of item 1, a protected building is not to be regarded as substantially reconstructed unless, when the reconstruction is completed, the reconstructed building incorporates no more of the original building (that is to say, the building as it was before the reconstruction began) than the external walls, together with other external features of architectural or historic interest.]

- (5) Where part of a protected building that is substantially reconstructed is designed to remain as or become a dwelling or a number of dwellings or is intended for use solely for a relevant residential or relevant charitable purpose (and part is not)—
- (a) a grant<sup>F48</sup>... relating only to the part so designed or intended for such use (or its site) shall be treated as relating to a building so designed or intended for such use;
  - (b) a grant<sup>F48</sup>... relating only to the part neither so designed nor intended for such use (or its site) shall not be so treated; and
  - (c) in the case of any other grant<sup>F48</sup>... relating to, or to any part of, the building (or its site), an apportionment shall be made to determine the extent to which it is to be so treated.

- <sup>F49</sup>(6) .....
- <sup>F49</sup>(7) .....
- <sup>F49</sup>(8) .....
- <sup>F49</sup>(9) .....
- <sup>F49</sup>(10) .....



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F49(11).....]

**Textual Amendments**

- F43 1990 c. 9
- F44 Words in Sch. 8 Pt. II Group 6 Note (1)(a)(ii) substituted (27.5.1997) by 1997 c. 11, ss. 4, 6(2), **Sch. 2 para. 57(a)**
- F45 Words in Sch. 8 Pt. II Group 6 Note (1)(b)(ii) substituted (N.I.) (29.8.1995) by S.I. 1995/1625 (N.I. 9), arts. 1(2), 45(1), **Sch. 3 para. 4(1)**
- F46 Words in Sch. 8 Pt. II Group 6 Note (3) substituted (with effect in accordance with Sch. 26 para. 7(3)-(10) of the amending Act) by Finance Act 2012 (c. 14), **Sch. 26 paras. 3(3), 7(3)**
- F47 Sch. 8 Pt. II Group 6 Note (4) substituted (with effect in accordance with Sch. 26 para. 7(3)-(10) of the amending Act) by Finance Act 2012 (c. 14), **Sch. 26 paras. 3(4), 7(3)**
- F48 Words in Sch. 8 Pt. II Group 6 Note (5) omitted (with effect in accordance with Sch. 26 para. 7(3)-(10) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 26 paras. 3(5), 7(3)**
- F49 Sch. 8 Pt. II Group 6 Notes (6)-(11) omitted (with effect in accordance with Sch. 26 para. 7(3)-(10) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 26 paras. 3(6), 7(3)**

**Modifications etc. (not altering text)**

- C6 Sch. 8 Pt. II Group 6 Notes applied (17.7.2012) by Finance Act 2012 (c. 14), **Sch. 27 para. 3(2)**

**Textual Amendments**

- F43 1990 c. 9
- F44 Words in Sch. 8 Pt. II Group 6 Note (1)(a)(ii) substituted (27.5.1997) by 1997 c. 11, ss. 4, 6(2), **Sch. 2 para. 57(a)**
- F45 Words in Sch. 8 Pt. II Group 6 Note (1)(b)(ii) substituted (N.I.) (29.8.1995) by S.I. 1995/1625 (N.I. 9), arts. 1(2), 45(1), **Sch. 3 para. 4(1)**
- F46 Words in Sch. 8 Pt. II Group 6 Note (3) substituted (with effect in accordance with Sch. 26 para. 7(3)-(10) of the amending Act) by Finance Act 2012 (c. 14), **Sch. 26 paras. 3(3), 7(3)**
- F47 Sch. 8 Pt. II Group 6 Note (4) substituted (with effect in accordance with Sch. 26 para. 7(3)-(10) of the amending Act) by Finance Act 2012 (c. 14), **Sch. 26 paras. 3(4), 7(3)**
- F48 Words in Sch. 8 Pt. II Group 6 Note (5) omitted (with effect in accordance with Sch. 26 para. 7(3)-(10) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 26 paras. 3(5), 7(3)**
- F49 Sch. 8 Pt. II Group 6 Notes (6)-(11) omitted (with effect in accordance with Sch. 26 para. 7(3)-(10) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 26 paras. 3(6), 7(3)**

**Modifications etc. (not altering text)**

- C6 Sch. 8 Pt. II Group 6 Notes applied (17.7.2012) by Finance Act 2012 (c. 14), **Sch. 27 para. 3(2)**

**GROUP 7— INTERNATIONAL SERVICES**

*Item No.*

- 1 The supply of services of work carried out on goods which, for that purpose, have been obtained <sup>F50</sup>... in, or imported into, [<sup>F51</sup>the United Kingdom] and which are intended to be, and in fact are, subsequently exported <sup>F52</sup>...—
  - (a) by or on behalf of the supplier; or

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- (b) where the recipient of the services belongs in a place outside the [<sup>F53</sup>United Kingdom], by or on behalf of the recipient.

#### Textual Amendments

- F50** Words in Sch. 8 Pt. II omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 94\(3\)\(a\)\(i\)](#) (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F51** Words in Sch. 8 Pt. II substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 94\(3\)\(a\)\(ii\)](#) (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F52** Words in Sch. 8 Pt. II omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 94\(3\)\(a\)\(iii\)](#) (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F53** Words in Sch. 8 Pt. II substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 94\(3\)\(b\)](#) (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)

- 2 The supply of services consisting of the making of arrangements for—
- (a) the export of any goods <sup>F54</sup>...;
- (b) a supply of services of the description specified in item 1 of this Group; or
- (c) any supply of services which is made outside the [<sup>F55</sup>United Kingdom].

*Note:* This Group does not include any services of a description specified in Group 2 or Group 5 of Schedule 9.

#### Textual Amendments

- F54** Words in Sch. 8 Pt. II omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 94\(3\)\(c\)\(i\)](#) (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F55** Words in Sch. 8 Pt. II substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 94\(3\)\(c\)\(ii\)](#) (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)

### GROUP 8— TRANSPORT

- [<sup>F56</sup>1 The supply, repair or maintenance of a qualifying ship or the modification or conversion of any such ship provided that when so modified or converted it will remain a qualifying ship.]

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**Textual Amendments**

**F56** Sch. 8 Pt. II Group 8 item 1 substituted (1.1.1996) by [S.I. 1995/3039](#), [arts. 1, 2\(a\)](#)

[<sup>F57</sup>2 The supply, repair or maintenance of a qualifying aircraft or the modification or conversion of any such aircraft provided that when so modified or converted it will remain a qualifying aircraft.]

**Textual Amendments**

**F57** Sch. 8 Pt. II Group 8 item 2 substituted (1.1.1996) by [S.I. 1995/3039](#), [arts. 1, 2\(b\)](#)

[<sup>F58</sup>2A The supply of parts and equipment, of a kind ordinarily installed or incorporated in, and to be installed, or incorporated in,—  
(a) the propulsion, navigation or communication systems; or  
(b) the general structure,  
of a qualifying ship or, as the case may be, aircraft.]

**Textual Amendments**

**F58** Sch. 8 Pt. II Group 8 item 2A inserted (1.1.1996) by [S.I. 1995/3039](#), [arts. 1, 2\(c\)](#)

[<sup>F59</sup>2B The supply of life jackets, life rafts, smoke hoods and similar safety equipment for use in a qualifying ship or, as the case may be, aircraft.]

**Textual Amendments**

**F59** Sch. 8 Pt. II Group 8 item 2B inserted (1.1.1996) by [S.I. 1995/3039](#), [arts. 1, 2\(c\)](#)

3 (a) The supply to and repair or maintenance for a charity providing rescue or assistance at sea of—  
(i) any lifeboat;  
(ii) carriage equipment designed solely for the launching and recovery of lifeboats;  
(iii) tractors for the sole use of the launching and recovery of lifeboats;  
(iv) winches and hauling equipment for the sole use of the recovery of lifeboats.  
(b) The construction, modification, repair or maintenance for a charity providing rescue or assistance at sea of slipways used solely for the launching and recovery of lifeboats.  
(c) The supply of spare parts or accessories to a charity providing rescue or assistance at sea for use in or with goods comprised in paragraph (a) above or slipways comprised in paragraph (b) above.  
[<sup>F60</sup>(d) The supply to a charity providing rescue or assistance at sea of equipment that is to be installed, incorporated or used in a lifeboat and is of a kind ordinarily installed, incorporated or used in a lifeboat.]  
[<sup>F61</sup>(e) The supply of fuel to a charity providing rescue or assistance at sea where the fuel is for use in a lifeboat.]

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 8 is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

#### Textual Amendments

- F60** Sch. 8 Pt. II Group 8 item 3(d) inserted (1.4.2002) by [The Value Added Tax \(Equipment in Lifeboats\) Order 2002 \(S.I. 2002/456\)](#), [art. 2\(a\)](#)
- F61** Sch. 8 Pt. II Group 8 Item 3(e) inserted (1.8.2006) by [The Value Added Tax \(Lifeboats\) Order 2006 \(S.I. 2006/1750\)](#), [arts. 1, 2](#)

- 4 Transport of passengers—
- (a) in any vehicle<sup>F62</sup>... designed or adapted to carry not less than [<sup>F63</sup>10] passengers;
  - (b) by [<sup>F64</sup>a universal service provider];
  - (c) on any scheduled flight; or
  - (d) from a place within to a place outside the United Kingdom or vice versa, to the extent that those services are supplied in the United Kingdom.

#### Textual Amendments

- F62** Words in Sch. 8 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments to Acts of Parliament\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1312\)](#), [regs. 1, 4](#); [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)
- F63** Word in Sch. 8 Pt. II Group 8 item 4(a) substituted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by [S.I. 2001/753](#), [art. 2](#)
- F64** Words in Sch. 8 Pt. II Group 8 item 4 substituted (with effect in accordance with s. 22(4) of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), [s. 22\(1\)\(a\)](#)

- [<sup>F65</sup> The transport of goods—
- (a) in the course of an importation from a place outside to a place within the United Kingdom, or
  - (b) in the course of an exportation from a place within to a place outside the United Kingdom.]

#### Textual Amendments

- F65** Sch. 8 Group 8 Item 5 substituted (1.8.2021) by [The Value Added Tax \(Miscellaneous Amendments and Repeals\) \(EU Exit\) Regulations 2021 \(S.I. 2021/714\)](#), [regs. 1, 3\(2\)](#) (as amended by [S.I. 2021/779](#), [regs. 1, 2](#))

- [<sup>F66</sup> Any services provided for—
- (a) the handling of ships, aircraft or railway vehicles—
    - (i) in a port, customs and excise airport or international railway area, or
    - (ii) outside the United Kingdom;
  - (b) the handling or storage—
    - (i) in a port,
    - (ii) on land adjacent to a port,
    - (iii) in a customs and excise airport,
    - (iv) in an international railway area, or
    - (v) in a temporary storage facility,
 of goods carried in a ship, aircraft or railway vehicle.]

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 8 is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

#### Textual Amendments

**F66** Words in Sch. 8 substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments to Acts of Parliament\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1312\)](#), regs. 1, 5; S.I. 2020/1641, reg. 2, Sch.

#### Modifications etc. (not altering text)

**C7** Sch. 8 Pt. 2 Group 8 Item 6 modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 2018 c. 22, Sch. 7 para. 158(6) (as inserted by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), [Sch. 1 para. 10\(6\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 9)

[<sup>F67</sup>6ZA Any services provided in an airport that is not a customs and excise airport for—  
(a) the handling of an aircraft, or  
(b) the handling or storage of goods carried in an aircraft,  
provided that the aircraft is of a type mentioned in paragraph (b)(i) of Note (A1).]

#### Textual Amendments

**F67** Sch. 8 Group 8 Item 6ZA inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments to Acts of Parliament\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1312\)](#), regs. 1, 6; S.I. 2020/1641, reg. 2, Sch.

[<sup>F68</sup>6ZB. Any services provided in the United Kingdom for the handling of a railway vehicle on, or being prepared for, an international journey or for the handling or storage of goods carried on such a railway vehicle.]

#### Textual Amendments

**F68** Sch. 8 Group 8 Item 6ZB inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, 3

[<sup>F69</sup>6A Air navigation services.]

#### Textual Amendments

**F69** Sch. 8 Pt. II Group 8 item 6A inserted (1.4.1995) by [S.I. 1995/653](#), arts. 1, 3

- 7 Pilotage services.
- 8 Salvage or towage services.
- 9 Any services supplied for or in connection with the surveying of any ship or aircraft or the classification of any ship or aircraft for the purposes of any register.
- 10 The making of arrangements for—
  - (a) the supply of, or of space in, any ship or aircraft; <sup>F70</sup> . . .
  - (b) the supply of any service included in [<sup>F71</sup>items 1 and 2, 3 to 9 and 11].
  - [<sup>F72</sup>(c) the supply of any goods of a description falling within items 2A or 2B [<sup>F73</sup>, or paragraph (d) of item 3.]]

*Changes to legislation: Value Added Tax Act 1994, SCHEDULE 8 is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

### Textual Amendments

- F70** Word in Sch. 8 Pt. II Group 8 item 10(a) deleted (1.1.1996) by S.I. 1995/3039, **arts. 1, 2(d)(i)**
- F71** Words in Sch. 8 Pt. II Group 8 item 10(b) substituted (1.1.1996) by S.I. 1995/3039, **arts. 1, 2(d)(ii)**
- F72** Sch. 8 Pt. II Group 8 item 10(c) inserted (1.1.1996) by S.I. 1995/3039, **arts. 1, 2(d)(iii)**
- F73** Words in Sch. 8 Pt. II Group 8 item 10(c) inserted (1.4.2002) by The Value Added Tax (Equipment in Lifeboats) Order 2002 (S.I. 2002/456), **art. 2(b)**

- 11 The supply—
- (a) of services consisting of
- [<sup>F74</sup>(i) the transport of goods to or from a place—
- (a) from which they are to be exported [<sup>F75</sup>to a place outside the United Kingdom], or
- (b) to which they have been imported [<sup>F76</sup>from a place outside the United Kingdom],
- (ii) the handling or storage of those goods at [<sup>F77</sup>the place from which the goods are to be so exported, or the place to which they have been so imported], or
- (iii) the handling or storage of those goods in connection with their transport to or from that place, or]
- (b) to a person who receives the supply for the purpose of a business carried on by him and who belongs outside the United Kingdom, of services of a description specified in paragraph (a) of item 6, [<sup>F78</sup>item 6A,.] item 9 or paragraph (a) of item 10 of this Group.

### Textual Amendments

- F74** Words in Sch. 8 Pt. II substituted (31.12.2020) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 94(4)(b)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F75** Words in Sch. 8 Group 8 Item 11(a)(i)(a) inserted (1.8.2021) by The Value Added Tax (Miscellaneous Amendments and Repeals) (EU Exit) Regulations 2021 (S.I. 2021/714), regs. 1, **3(3)(a)(i)** (as amended by S.I. 2021/779, regs. 1, 2)
- F76** Words in Sch. 8 Group 8 Item 11(a)(i)(b) inserted (1.8.2021) by The Value Added Tax (Miscellaneous Amendments and Repeals) (EU Exit) Regulations 2021 (S.I. 2021/714), regs. 1, **3(3)(a)(ii)** (as amended by S.I. 2021/779, regs. 1, 2)
- F77** Words in Sch. 8 Group 8 Item 11(a)(ii) substituted (1.8.2021) by The Value Added Tax (Miscellaneous Amendments and Repeals) (EU Exit) Regulations 2021 (S.I. 2021/714), regs. 1, **3(3)(b)** (as amended by S.I. 2021/779, regs. 1, 2)
- F78** Words in Sch. 8 Pt. II Group 8 item 11(b) inserted (1.4.1995) by S.I. 1995/653, **arts. 1, 4**

- [<sup>F79</sup>12 The supply of a designated travel service to be enjoyed outside the United Kingdom, to the extent to which the supply is so enjoyed.]

### Textual Amendments

- F79** Words in Sch. 8 substituted (31.12.2020) by The Value Added Tax (Tour Operators) (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/73), regs. 1, 6; S.I. 2020/1641, reg. 2, Sch.

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 8 is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

<sup>F80</sup>13 .....

**Textual Amendments**

**F80** Words in Sch. 8 Pt. II omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 94\(4\)\(d\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), regs. 1(2), 21), [S.I. 2020/1545](#), Pt. 4 and [2020 c. 26](#), [Sch. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 4(b) (with reg. 7)

Notes:

[<sup>F81</sup>(A1) In this Group—

(a) a “qualifying ship” is any ship of a gross tonnage of not less than 15 tons which is neither designed nor adapted for use for recreation or pleasure; and

[<sup>F82</sup>(b) a “qualifying aircraft” is any aircraft which —

(i) is used by an airline operating for reward chiefly on international routes, or

(ii) is used by a State institution and meets the condition in Note (B1).]]

[<sup>F83</sup>(B1) The condition is that the aircraft—

(a) is of a weight of not less than 8,000 kilograms, and

(b) is neither designed nor adapted for use for recreation or pleasure.

(C1) In Note (A1)(b)—

“airline” means an undertaking which provides services for the carriage by air of passengers or cargo (or both);

<sup>F84</sup> ...]

(1) In items 1 and 2 the supply of a [<sup>F85</sup>qualifying] ship or, as the case may be, aircraft includes the supply of services under a charter of that ship or aircraft except where the services supplied under such a charter consist wholly of any one or more of the following—

- (a) transport of passengers;
- (b) accommodation;
- (c) entertainment;
- (d) education;

being services wholly performed in the United Kingdom.

(2) Items 1, 2 [<sup>F86</sup>, 2A, 2B] and 3 include the letting on hire of the goods specified in the items.

[<sup>F87</sup>(2A) Items 2A and 2B do not include the supply of parts and equipment to a Government department [<sup>F88</sup>or any part of the Scottish Administration] unless—

- (a) they are installed or incorporated in the course of a supply which is treated as being made in the course or furtherance of a business carried on by the department; or
- (b) the parts and equipment are to be installed or incorporated in ships or aircraft used for the purpose of providing rescue or assistance at sea.]

(3) Item 3 shall not apply unless, before the supply is made, the recipient of the supply gives to the person making the supply a certificate stating—

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- (a) the name and address of the recipient;
- (b) that the supply is of a description specified in item 3 of this Group.

(4) “Lifeboat” means any vessel used or to be used solely for rescue or assistance at sea.

[<sup>F89</sup>(4ZA) “Vehicle” has the same meaning as in the Management Act.]

[<sup>F90</sup>(4A) Item 4 does not include the transport of passengers—

- (a) in any vehicle to, from or within—
  - (i) a place of entertainment, recreation or amusement; or
  - (ii) a place of cultural, scientific, historical or similar interest,
 by the person, or a person connected with him, who supplies a right of admission to, or a right to use facilities at, such a place;
- (b) in any motor vehicle between a car park (or land adjacent thereto) and an airport passenger terminal (or land adjacent thereto) by the person, or a person connected with him, who supplies facilities for the parking of vehicles in that car park; or
- (c) in an aircraft where the flight is advertised or held out to be for the purpose of—
  - (i) providing entertainment, recreation or amusement; or
  - (ii) the experience of flying, or the experience of flying in that particular aircraft,

and not primarily for the purpose of transporting passengers from one place to another.

(4B) For the purposes of Note (4A) any question whether a person is connected with another shall be determined in accordance with [<sup>F91</sup>section 1122 of the Corporation Tax Act 2010].

(4C) In Note (4A)(b) “motor vehicle” means a mechanically propelled vehicle intended or adapted for use on the roads.]

[<sup>F92</sup>(4D) Item 4(a) includes the transport of passengers in a vehicle—

- (a) which is designed, or substantially and permanently adapted, for the safe carriage of a person in a wheelchair or two or more such persons, and
- (b) which, if it were not so designed or adapted, would be capable of carrying no less than 10 persons.]

[<sup>F93</sup>(4E) “Universal service provider” means a person who provides a universal postal service (within the meaning of [<sup>F94</sup>Part 3 of the Postal Services Act 2011]), or part of such a service, in the United Kingdom.]

(5) Item 6 does not include the letting on hire of goods.

[<sup>F95</sup>(6) In Item 6—

- (a) “port” and “temporary storage facility” have the same meanings as in the Management Act;
- (b) “international railway area” means—
  - (i) any place which may be designated as a railway customs area by virtue of section 26(1ZB) of the Management Act, or
  - (ii) such other place relating to international rail travel as may be specified in a notice published by the Commissioners;



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(c) “railway vehicle” has the same meaning as in section 83 of the Railways Act 1993.]

[<sup>F96</sup>(6ZA) “Customs and excise airport” has the same meaning as in the Management Act.]

[<sup>F97</sup>(6ZB) An international journey is a journey starting in the United Kingdom and ending outside the United Kingdom or vice versa.

(6ZC) In Item 6ZB “railway vehicle” has the same meaning as in Item 6.]

[<sup>F98</sup>(6A) “Air navigation services” has the same meaning as in the Civil Aviation Act 1982 <sup>F99</sup>.]

(7) Except for the purposes of item 11, paragraph (a) of item 6, [<sup>F100</sup>item 6A,] item 9 and paragraph (a) of item 10 [<sup>F101</sup>only include supplies of services where the ships or aircraft referred to in those paragraphs are qualifying ships or, as the case may be, aircraft].

(8) “Designated travel service” has the same meaning as in the <sup>M1</sup>Value Added Tax (Tour Operators) Order 1987.

<sup>F102</sup>(9) . . . . .

#### Textual Amendments

- F81** Sch. 8 Pt. II Group 8 Note (A1) inserted (1.1.1996) by [S.I. 1995/3039](#), [arts. 1, 2\(e\)](#)
- F82** Sch. 8 Pt. II Group 8 Note (A1)(b) substituted (with effect in accordance with s. 21(4) of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), [s. 21\(2\)](#)
- F83** Sch. 8 Pt. II Group 8 Note (B1)(C1) inserted (with effect in accordance with s. 21(4) of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), [s. 21\(3\)](#)
- F84** Words in Sch. 8 Pt. II omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), [s. 57\(3\)](#), [Sch. 8 para. 94\(4\)\(e\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), [regs. 1\(2\), 21](#)), [S.I. 2020/1545](#), [Pt. 4](#) and [2020 c. 26](#), [Sch. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))
- F85** Word in Sch. 8 Pt. II Group 8 Note (1) inserted (1.1.1996) by [S.I. 1995/3039](#), [arts. 1, 2\(f\)](#)
- F86** Words in Sch. 8 Pt. II Group 8 Note (2) inserted (1.1.1996) by [S.I. 1995/3039](#), [arts. 1, 2\(g\)](#)
- F87** Sch. 8 Pt. II Group 8 Note (2A) inserted (1.1.1996) by [S.I. 1995/3039](#), [arts. 1, 2\(h\)](#)
- F88** Words in Sch. 8 Pt. II Group 8 Note (2A) inserted (1.7.1999) by [S.I. 1999/1820](#), [arts. 1\(2\), 4](#), [Sch. 2 Pt. I para. 114\(3\)](#); [S.I. 1998/3178](#), [art. 3](#)
- F89** Sch. 8 Group 8 Note 4ZA inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments to Acts of Parliament\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1312\)](#), [regs. 1, 7](#); [S.I. 2020/1641](#), [reg. 2](#), [Sch. F90](#)
- F90** Sch. 8 Pt. II Group 8 Notes (4A)-(4C) inserted (1.4.1995) by [S.I. 1994/3014](#), [arts. 1, 3](#)
- F91** Words in Sch. 8 Pt. II Group 8 Note (4B) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), [s. 1184\(1\)](#), [Sch. 1 para. 285\(d\)](#) (with [Sch. 2](#))
- F92** Sch. 8 Pt. II Group 8 Note (4D) inserted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by [S.I. 2001/753](#), [art. 3](#)
- F93** Sch. 8 Pt. II Group 8 Note (4E) inserted (with effect in accordance with s. 22(4) of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), [s. 22\(1\)\(b\)](#)
- F94** Words in Sch. 8 Pt. II Group 8 Note (4E) substituted (1.10.2011) by [The Postal Services Act 2011 \(Consequential Modifications and Amendments\) Order 2011 \(S.I. 2011/2085\)](#), [art. 1\(2\)](#), [Sch. 1 para. 28\(2\)](#)
- F95** Words in Sch. 8 substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments to Acts of Parliament\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1312\)](#), [regs. 1, 8](#); [S.I. 2020/1641](#), [reg. 2](#), [Sch. F96](#)
- F96** Sch. 8 Group 8 Note 6ZA inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments to Acts of Parliament\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1312\)](#), [regs. 1, 9](#); [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

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- F97** Sch. 8 Group 8 Notes (6ZB), (6ZC) inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, 4
- F98** Sch. 8 Pt. II Group 8 Note (6A) inserted (1.4.1995) by [S.I. 1995/653](#), arts. 1, 5
- F99** [1982 c.16](#). Air navigation services are defined in section 105(1).
- F100** Words in Sch. 8 Pt. II Group 8 Note (7) inserted (1.4.1995) by [S.I. 1995/653](#), arts. 1, 6
- F101** Words in Sch. 8 Pt. II Group 8 Note (7) substituted (1.1.1996) by [S.I. 1995/3039](#), arts. 1, 2(i)
- F102** Words in Sch. 8 Pt. II omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 94\(4\)\(f\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), regs. 1(2), 21), [S.I. 2020/1545](#), Pt. 4 and [2020 c. 26](#), [Sch. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 4(b) (with reg. 7)

### Marginal Citations

- M1** [S.I.1987/1086](#)

### Textual Amendments

- F81** Sch. 8 Pt. II Group 8 Note (A1) inserted (1.1.1996) by [S.I. 1995/3039](#), arts. 1, 2(e)
- F82** Sch. 8 Pt. II Group 8 Note (A1)(b) substituted (with effect in accordance with s. 21(4) of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 21(2)
- F83** Sch. 8 Pt. II Group 8 Note (B1)(C1) inserted (with effect in accordance with s. 21(4) of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 21(3)
- F84** Words in Sch. 8 Pt. II omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 94\(4\)\(e\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), regs. 1(2), 21), [S.I. 2020/1545](#), Pt. 4 and [2020 c. 26](#), [Sch. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 4(b) (with reg. 7)
- F85** Word in Sch. 8 Pt. II Group 8 Note (1) inserted (1.1.1996) by [S.I. 1995/3039](#), arts. 1, 2(f)
- F86** Words in Sch. 8 Pt. II Group 8 Note (2) inserted (1.1.1996) by [S.I. 1995/3039](#), arts. 1, 2(g)
- F87** Sch. 8 Pt. II Group 8 Note (2A) inserted (1.1.1996) by [S.I. 1995/3039](#), arts. 1, 2(h)
- F88** Words in Sch. 8 Pt. II Group 8 Note (2A) inserted (1.7.1999) by [S.I. 1999/1820](#), arts. 1(2), 4, [Sch. 2 Pt. I para. 114\(3\)](#); [S.I. 1998/3178](#), art. 3
- F89** Sch. 8 Group 8 Note 4ZA inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments to Acts of Parliament\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1312\)](#), regs. 1, 7; [S.I. 2020/1641](#), reg. 2, [Sch. F90](#)
- F90** Sch. 8 Pt. II Group 8 Notes (4A)-(4C) inserted (1.4.1995) by [S.I. 1994/3014](#), arts. 1, 3
- F91** Words in Sch. 8 Pt. II Group 8 Note (4B) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 285\(d\)](#) (with [Sch. 2](#))
- F92** Sch. 8 Pt. II Group 8 Note (4D) inserted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by [S.I. 2001/753](#), art. 3
- F93** Sch. 8 Pt. II Group 8 Note (4E) inserted (with effect in accordance with s. 22(4) of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 22(1)(b)
- F94** Words in Sch. 8 Pt. II Group 8 Note (4E) substituted (1.10.2011) by [The Postal Services Act 2011 \(Consequential Modifications and Amendments\) Order 2011 \(S.I. 2011/2085\)](#), art. 1(2), [Sch. 1 para. 28\(2\)](#)
- F95** Words in Sch. 8 substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments to Acts of Parliament\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1312\)](#), regs. 1, 8; [S.I. 2020/1641](#), reg. 2, [Sch. F96](#)
- F96** Sch. 8 Group 8 Note 6ZA inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments to Acts of Parliament\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1312\)](#), regs. 1, 9; [S.I. 2020/1641](#), reg. 2, [Sch. F97](#)
- F97** Sch. 8 Group 8 Notes (6ZB), (6ZC) inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, 4
- F98** Sch. 8 Pt. II Group 8 Note (6A) inserted (1.4.1995) by [S.I. 1995/653](#), arts. 1, 5
- F99** [1982 c.16](#). Air navigation services are defined in section 105(1).
- F100** Words in Sch. 8 Pt. II Group 8 Note (7) inserted (1.4.1995) by [S.I. 1995/653](#), arts. 1, 6
- F101** Words in Sch. 8 Pt. II Group 8 Note (7) substituted (1.1.1996) by [S.I. 1995/3039](#), arts. 1, 2(i)

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 8 is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

**F102** Words in Sch. 8 Pt. II omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 94\(4\)\(f\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), regs. 1(2), 21), [S.I. 2020/1545](#), Pt. 4 and [2020 c. 26](#), [Sch. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 4(b) (with reg. 7)

#### Marginal Citations

**M1** [S.I.1987/1086](#)

### GROUP 9— CARAVANS AND HOUSEBOATS

Item No.

- [<sup>F103</sup>1] Caravans which exceed the limits of size of a trailer for the time being permitted to be towed on roads by a motor vehicle having a maximum gross weight of 3,500 kilogrammes and which—
- (a) were manufactured to standard BS 3632:2005 [<sup>F104</sup>or BS 3632:2015] approved by the British Standards Institution, or
  - (b) are second hand, were manufactured to a previous version of standard BS 3632 approved by that Institution and were occupied before 6 April 2013.]

#### Textual Amendments

**F103** Sch. 8 Pt. II Group 9 item 1 substituted (6.4.2013) by [Finance Act 2012 \(c. 14\)](#), [Sch. 26 paras. 4\(2\)](#), 7(2)

**F104** Words in Sch. 8 Pt. II Group 9 item 1 inserted (2.12.2015) by [The Value Added Tax \(Caravans\) Order 2015 \(S.I. 2015/1949\)](#), arts. 1, [2\(2\)](#)

- 2 Houseboats being boats or other floating decked structures designed or adapted for use solely as places of permanent habitation and not having means of, or capable of being readily adapted for, self-propulsion.
- 3 The supply of such services as are described in paragraph 1(1) or [<sup>F105</sup>5(4)] of Schedule 4 in respect of a caravan comprised in item 1 or a houseboat comprised in item 2.

#### Textual Amendments

**F105** Word in Sch. 8 Pt. II Group 9 item 3 substituted (6.4.2013) by [Finance Act 2012 \(c. 14\)](#), [Sch. 26 paras. 4\(3\)](#), 7(2)

Note:

This Group does not include—

- (a) removable contents other than goods of a kind mentioned in [<sup>F106</sup>item 4] of Group 5; or
- (b) the supply of accommodation in a caravan or houseboat.

#### Textual Amendments

**F106** Words in Sch. 8 Pt. II Group 9 Note substituted (6.4.2013) by [Finance Act 2012 \(c. 14\)](#), [Sch. 26 paras. 4\(4\)](#), 7(2)

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### Textual Amendments

**F106** Words in Sch. 8 Pt. II Group 9 Note substituted (6.4.2013) by [Finance Act 2012 \(c. 14\)](#), [Sch. 26 paras. 4\(4\), 7\(2\)](#)

## GROUP 10— GOLD

### Item No.

- 1 The supply, by a Central Bank to another Central Bank or a member of the London Gold Market, of gold held in the United Kingdom.
- 2 The supply, by a member of the London Gold Market to a Central Bank, of gold held in the United Kingdom.

### Notes:

- (1) “Gold” includes gold coins.
- (2) Section 30(3) does not apply to goods forming part of a description of supply in this Group.
- (3) Items 1 and 2 include—
  - (a) the granting of a right to acquire a quantity of gold; and
  - (b) any supply described in those items which by virtue of paragraph 1 of Schedule 4 is a supply of services.

## GROUP 11— BANK NOTES

### Item No.

- 1 The issue by a bank of a note payable to bearer on demand.

## GROUP 12— DRUGS, MEDICINES, AIDS FOR THE [<sup>F107</sup>DISABLED], ETC.

### Textual Amendments

**F107** Word in Sch. 8 Pt. II Group 12 heading substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(c\)](#)

### Modifications etc. (not altering text)

**C8** [Sch. 8 Pt. 2](#) Group 12 modified (temp.) (9.10.2023) by [The Value Added Tax \(Drugs and Medicines\) Order 2023 \(S.I. 2023/1006\)](#), arts. 1(1), 2 (with art. 1(2))

### Item No.

- <sup>F108</sup>1 The supply of any qualifying goods dispensed to an individual for that individual’s personal use on the prescription of an appropriate practitioner where the dispensing is—

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- (a) by a registered pharmacist, or
- (b) in accordance with a requirement or authorisation under a relevant provision.]

**Textual Amendments**

**F108** Sch. 8 Pt. II Group 12 item 1 substituted for items 1, 1A (with effect in accordance with art. 1 of the amending S.I.) by [The Value Added Tax \(Drugs and Medicines\) Order 2009 \(S.I. 2009/2972\)](#), arts. 1, 3

<sup>F108</sup>1A .....

**Textual Amendments**

**F108** Sch. 8 Pt. II Group 12 item 1 substituted for items 1, 1A (with effect in accordance with art. 1 of the amending S.I.) by [The Value Added Tax \(Drugs and Medicines\) Order 2009 \(S.I. 2009/2972\)](#), arts. 1, 3

- 2 The supply to a [<sup>F109</sup>disabled] person for domestic or his personal use, or to a charity for making available to [<sup>F109</sup>disabled] persons by sale or otherwise, for domestic or their personal use, of—
- (a) medical or surgical appliances designed solely for the relief of a severe abnormality or severe injury;
  - (b) electrically or mechanically adjustable beds designed for invalids;
  - (c) commode chairs, commode stools, devices incorporating a bidet jet and warm air drier and frames or other devices for sitting over or rising from a sanitary appliance;
  - (d) chair lifts or stair lifts designed for use in connection with invalid wheelchairs;
  - (e) hoists and lifters designed for use by invalids;
  - (f) motor vehicles designed or substantially and permanently adapted for the carriage of a person in a wheelchair or on a stretcher and of no more than [<sup>F110</sup>11] other persons;
  - (g) equipment and appliances not included in paragraphs (a) to (f) above designed solely for use by a [<sup>F109</sup>disabled] person;
  - (h) parts and accessories designed solely for use in or with goods described in paragraphs (a) to (g) above;
  - (i) boats designed or substantially and permanently adapted for use by [<sup>F109</sup>disabled] persons.

**Textual Amendments**

**F109** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(a\)](#)

**F110** Word in Sch. 8 Pt. II Group 12 item 2(f) substituted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by [S.I. 2001/754](#), [art. 2](#)

- [<sup>F111</sup>2A(1) The supply of a motor vehicle (other than a motor vehicle capable of carrying more than 12 persons including the driver) to a person (“P”) if—
- (a) the motor vehicle is a qualifying motor vehicle by virtue of paragraph (2) or (3),

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- (b) P is a disabled person to whom paragraph (4) applies, and
  - (c) the vehicle is supplied for domestic or P's personal use.
- (2) A motor vehicle is a “qualifying motor vehicle” by virtue of this paragraph if it is designed to enable a person to whom paragraph (4) applies to travel in it.
- (3) A motor vehicle is a “qualifying motor vehicle” by virtue of this paragraph if—
- (a) it has been substantially and permanently adapted to enable a person to whom paragraph (4) applies to travel in it, and
  - (b) the adaptation is necessary to enable P to travel in it.
- (4) This paragraph applies to a disabled person—
- (a) who usually uses a wheelchair, or
  - (b) who is usually carried on a stretcher.

#### Textual Amendments

**F111** Sch. 8 Pt. II Group 12 items (2A)(2B) substituted for Sch. 8 Pt. II Group 12 items (2A) (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 1\(2\)](#)

- 2B (1) The supply of a qualifying motor vehicle (other than a motor vehicle capable of carrying more than 12 persons including the driver) to a charity for making available, by sale or otherwise to a person to whom paragraph (3) applies, for domestic or the person's personal use.
- (2) A motor vehicle is a “qualifying motor vehicle” for the purposes of this item if it is designed or substantially and permanently adapted to enable a disabled person to whom paragraph (3) applies to travel in it.
- (3) This paragraph applies to a disabled person—
- (a) who usually uses a wheelchair, or
  - (b) who is usually carried on a stretcher.]

#### Textual Amendments

**F111** Sch. 8 Pt. II Group 12 items (2A)(2B) substituted for Sch. 8 Pt. II Group 12 items (2A) (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 1\(2\)](#)

- 3 The supply to a [<sup>F109</sup>disabled] person of services of adapting goods to suit his condition.

#### Textual Amendments

**F109** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(a\)](#)

- 4 The supply to a charity of services of adapting goods to suit the condition of a [<sup>F109</sup>disabled] person to whom the goods are to be made available, by sale or otherwise, by the charity.

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#### Textual Amendments

**F109** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(a\)](#)

- 5 The supply to a [<sup>F109</sup>disabled] person or to a charity of a service of repair or maintenance of any goods specified in item 2, [<sup>F112A</sup>] 6, 18 or 19 and supplied as described in that item.

#### Textual Amendments

**F109** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(a\)](#)

**F112** Word in Sch. 8 Pt. II Group 12 item 5 inserted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by [S.I. 2001/754](#), [art. 4](#)

- 6 The supply of goods in connection with a supply described in item 3, 4 or 5.
- 7 The supply to a [<sup>F109</sup>disabled] person or to a charity of services necessarily performed in the installation of equipment or appliances (including parts and accessories therefor) specified in item 2 and supplied as described in that item.

#### Textual Amendments

**F109** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(a\)](#)

- 8 The supply to a [<sup>F109</sup>disabled] person of a service of constructing ramps or widening doorways or passages for the purpose of facilitating his entry to or movement within his private residence.

#### Textual Amendments

**F109** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(a\)](#)

- 9 The supply to a charity of a service described in item 8 for the purpose of facilitating a [<sup>F109</sup>disabled] person's entry to or movement within any building.

#### Textual Amendments

**F109** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(a\)](#)

- 10 The supply to a [<sup>F109</sup>disabled] person of a service of providing, extending or adapting a bathroom, washroom or lavatory in his private residence where such provision, extension or adaptation is necessary by reason of his condition.

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### Textual Amendments

**F109** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(a\)](#)

- [<sup>F113</sup>11] The supply to a charity of a service of providing, extending or adapting a bathroom, washroom or lavatory for use by [<sup>F109</sup>disabled] persons—
- (a) in residential accommodation, or
  - (b) in a day-centre where at least 20 per cent. of the individuals using the centre are [<sup>F109</sup>disabled] persons,
- where such provision, extension or adaptation is necessary by reason of the condition of the [<sup>F109</sup>disabled] persons.]

### Textual Amendments

**F109** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(a\)](#)

**F113** Sch. 8 Pt. II Group 12 item 11 substituted (1.4.2000) by [S.I. 2000/805](#), [art. 3](#)

- 12 The supply to a charity of a service of providing, extending or adapting a washroom or lavatory for use by [<sup>F109</sup>disabled] persons in a building, or any part of a building, used principally by a charity for charitable purposes where such provision, extension or adaptation is necessary to facilitate the use of the washroom or lavatory by [<sup>F109</sup>disabled] persons.

### Textual Amendments

**F109** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(a\)](#)

- 13 The supply of goods in connection with a supply described in items 8, 9, 10 or 11.
- 14 The letting on hire of a motor vehicle for a period of not less than 3 years to a [<sup>F109</sup>disabled] person in receipt of a disability living allowance by virtue of entitlement to the mobility component [<sup>F114</sup>, of a personal independence payment by virtue of entitlement to the mobility component, of an armed forces independence payment] [<sup>F115</sup>, of mobility [<sup>F116</sup>supplement,] of disability assistance for children and young people by virtue of entitlement to the mobility component [<sup>F117</sup> or of disability assistance for working age people by virtue of entitlement to the mobility component]] where the lessor's business consists predominantly of the provision of motor vehicles to such persons.

### Textual Amendments

**F109** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(a\)](#)

**F114** Words in Sch. 8 Pt. II Group 12 item 14 inserted (8.4.2013) by [The Value Added Tax \(Independence Payment\) Order 2013 \(S.I. 2013/601\)](#), [arts. 1, 3\(a\)](#)



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- F115** Words in Sch. 8 Pt. II Group 12 item 14 substituted (26.7.2021) by The Social Security (Scotland) Act 2018 (Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance) (Consequential Provision and Modifications) Order 2021 (S.I. 2021/886), arts. 1(2), **9(2)(a)**
- F116** Word in Sch. 8 Pt. II Group 12 item 14 substituted (21.3.2022) by The Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022 (S.I. 2022/332), arts. 1(2), **7(2)(a)(i)**
- F117** Words in Sch. 8 Pt. II Group 12 item 14 inserted (21.3.2022) by The Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022 (S.I. 2022/332), arts. 1(2), **7(2)(a)(ii)**

- 15 The sale of a motor vehicle which had been let on hire in the circumstances described in item 14, where such sale constitutes the first supply of the vehicle after the end of the period of such letting.
- 16 The supply to a [<sup>F109</sup>disabled] person of services necessarily performed in the installation of a lift for the purpose of facilitating his movement between floors within his private residence.

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**Textual Amendments**

- F109** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by Finance Act 2017 (c. 10), **Sch. 7 para. 7(a)**

- 17 The supply to a charity providing a permanent or temporary residence or day-centre for [<sup>F109</sup>disabled] persons of services necessarily performed in the installation of a lift for the purpose of facilitating the movement of [<sup>F109</sup>disabled] persons between floors within that building.

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**Textual Amendments**

- F109** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by Finance Act 2017 (c. 10), **Sch. 7 para. 7(a)**

- 18 The supply of goods in connection with a supply described in item 16 or 17.
- 19 The supply to a [<sup>F109</sup>disabled] person for domestic or his personal use, or to a charity for making available to [<sup>F109</sup>disabled] persons by sale or otherwise for domestic or their personal use, of an alarm system designed to be capable of operation by a [<sup>F109</sup>disabled] person, and to enable him to alert directly a specified person or a control centre.

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**Textual Amendments**

- F109** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by Finance Act 2017 (c. 10), **Sch. 7 para. 7(a)**

- 20 The supply of services necessarily performed by a control centre in receiving and responding to calls from an alarm system specified in item 19.

Notes:

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(1) Section 30(3) does not apply to goods forming part of a description of supply in item 1<sup>F118</sup> ..., nor to other goods forming part of a description of supply in this Group, except where those other goods are<sup>F119</sup> ... imported<sup>F120</sup> ... by a [<sup>F121</sup>disabled] person for domestic or his personal use, or by a charity for making available to [<sup>F121</sup>disabled] persons, by sale or otherwise, for domestic or their personal use.

<sup>F122</sup>(2) .....

[<sup>F123</sup>(2A) In [<sup>F124</sup>item 1], “qualifying goods” means any goods designed or adapted for use in connection with any medical or surgical treatment except—

- (a) hearing aids;
- (b) dentures; and
- (c) spectacles and contact lenses.]

[<sup>F125</sup>(2B) In item 1 “appropriate practitioner” means—

- (a) a registered medical practitioner;
- (b) a person registered in the dentists’ register under the Dentists Act 1984;
  - [ an approved country health professional within the meaning given by
- <sup>F126</sup>(ba) regulation 213 of the Human Medicines Regulations 2012;]
- (c) a community practitioner nurse prescriber;
  - [ an EEA health professional within the meaning given by regulation 213 of
- <sup>F127</sup>(ca) the Human Medicines Regulations 2012;]
- (d) a nurse independent prescriber;
- (e) an optometrist independent prescriber;
- (f) a pharmacist independent prescriber;
  - [ a physiotherapist independent prescriber;
- <sup>F128</sup>(fa) (fb) a podiatrist independent prescriber;]
- (g) a supplementary prescriber.

For the purposes of this Note “community practitioner nurse prescriber”, “nurse independent prescriber”, “optometrist independent prescriber”, “pharmacist independent prescriber” [<sup>F129</sup>, “physiotherapist independent prescriber”, “podiatrist independent prescriber”] and “supplementary prescriber” have the meanings given in [<sup>F130</sup>regulation 8(1) of the Human Medicines Regulations 2012].

(2C) In item 1 “registered pharmacist” means a person who is—

- (a) registered in the Register of Pharmacists maintained under the Pharmacists and Pharmacy Technicians Order 2007, or
- (b) registered in the register of pharmaceutical chemists kept under the Pharmacy (Northern Ireland) Order 1976.

(2D) In item 1 “relevant provision” means—

- (a) article 57 of the Health and Personal Social Services (Northern Ireland) Order 1972;
- (b) regulation 20 of the National Health Service (Pharmaceutical Services) Regulations 1992;
- (c) regulation 12 of the Pharmaceutical Services Regulations (Northern Ireland) 1997;

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- (d) paragraph 44 of Schedule 5 to the National Health Service (General Medical Services Contracts) (Scotland) Regulations 2004;
- (e) paragraph 15 of Schedule 1 to the National Health Service (Primary Medical Services Section 17C Agreements) (Scotland) Regulations 2004;
- (f) paragraphs 47 and 49 of Schedule 6 to the National Health Service (General Medical Services Contracts) Regulations 2004;
- (g) paragraph 44 of Schedule 5 to the Health and Personal Social Services (General Medical Services Contracts) Regulations (Northern Ireland) 2004;
- (h) paragraphs 46, 48 and 49 of Schedule 5 to the National Health Service (Personal Medical Services Agreements) Regulations 2004;
- (i) paragraph 47 of Schedule 6 to the National Health Service (General Medical Services Contracts) (Wales) Regulations 2004;
- (j) regulation 60 of the National Health Service (Pharmaceutical Services) Regulations 2005.]

[<sup>F131</sup>(3) Any person who is chronically sick or disabled is “disabled” for the purposes of this Group.]

- (4) Item 2 shall not include hearing aids (except hearing aids designed for the auditory training of deaf children), dentures, spectacles and contact lenses but shall be deemed to include—
  - (a) clothing, footwear and wigs;
  - (b) invalid wheelchairs, and invalid carriages <sup>F132</sup>. . . ; and
  - (c) renal haemodialysis units, oxygen concentrators, artificial respirators and other similar apparatus.
- (5) The supplies described in items 1 <sup>F133</sup>... and [<sup>F134</sup>, 2 and 2A] include supplies of services of letting on hire of the goods respectively comprised in those items.

[<sup>F135</sup>(5A) In item 1 the reference to personal use does not include any use which is, or involves, a use by or in relation to an individual while that individual, for the purposes of being provided (whether or not by the person making the supply) with medical or surgical treatment, or with any form of care—

- (a) is an in-patient or resident in a relevant institution which is a hospital or nursing home; or
- (b) is attending at the premises of a relevant institution which is a hospital or nursing home.

(5B) Subject to Notes (5C) and (5D), in item 2 the reference to domestic or personal use does not include any use which is, or involves, a use by or in relation to a [<sup>F136</sup>disabled] person while that person, for the purposes of being provided (whether or not by the person making the supply) with medical or surgical treatment, or with any form of care—

- (a) is an in-patient or resident in a relevant institution; or
- (b) is attending at the premises of a relevant institution.

(5C) Note (5B) does not apply for the purpose of determining whether any of the following supplies falls within item 2, that is to say—

- (a) a supply to a charity;
- (b) a supply by a person mentioned in any of paragraphs (a) to (g) of Note (5H) of an invalid wheelchair or invalid carriage;

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- (c) a supply by a person so mentioned of any parts or accessories designed solely for use in or with an invalid wheelchair or invalid carriage.
- (5D) Note (5B) applies for the purpose of determining whether a supply of goods by a person not mentioned in any of paragraphs (a) to (g) of Note (5H) falls within item 2 only if those goods are—
- (a) goods falling within paragraph (a) of that item;
  - (b) incontinence products and wound dressings; or
  - (c) parts and accessories designed solely for use in or with goods falling within paragraph (a) of this Note.
- (5E) Subject to Note (5F), item 2 does not include—
- (a) a supply made in accordance with any agreement, arrangement or understanding (whether or not legally enforceable) to which any of the persons mentioned in paragraphs (a) to (g) of Note (5H) is or has been a party otherwise than as the supplier; or
  - (b) any supply the whole or any part of the consideration for which is provided (whether directly or indirectly) by a person so mentioned.
- (5F) A supply to a <sup>F136</sup>disabled person of an invalid wheelchair or invalid carriage is excluded from item 2 by Note (5E) only if—
- (a) that Note applies in relation to that supply by reference to a person falling within paragraph (g) of Note (5H); or
  - (b) the whole of the consideration for the supply is provided (whether directly or indirectly) by a person falling within any of paragraphs (a) to (f) of Note (5H).
- (5G) In Notes (4), (5C) and (5F), the references to an invalid wheelchair and to an invalid carriage do not include references to any mechanically propelled vehicle which is intended or adapted for use on roads.
- (5H) The persons referred to in Notes (5C) to (5F) are—
- <sup>F137</sup>(a) <sup>F138</sup>[<sup>F139</sup>NHS England] or a] or Special Health Authority in England;
    - (aa) a Health Authority, Special Health Authority or Local Health Board in Wales;]
  - (b) a Health Board or Special Health Board in Scotland;
  - <sup>F140</sup>(c) .....
  - (d) the Common Services Agency for the Scottish Health Service, <sup>F141</sup>[the Regional Business Services Organisation established under section 14 of the Health and Social Care (Reform) Act (Northern Ireland) 2009] and <sup>F142</sup>[the Isle of Man Department of Health and Social Care];
  - (e) a National Health Service trust established under <sup>F143</sup>[the National Health Service Act 2006 or the National Health Service (Wales) Act 2006]<sup>F144</sup> or the National Health Service (Scotland) Act 1978 <sup>F145</sup>;
    - [ an NHS foundation trust;]
  - <sup>F146</sup>(<sup>F147</sup>ea) an integrated care board established under section 14Z25 of the National Health Service Act 2006;]
  - <sup>F148</sup>(f) a Health and Social Care trust established under the Health and Personal Social Services (Northern Ireland) Order 1991; or]

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(g) any person not falling within any of paragraphs (a) to (f) above who is engaged in the carrying on of any activity in respect of which a relevant institution is required to be approved, licensed or registered or as the case may be, would be so required if not exempt.

(5I) In Notes (5A), (5B) and (5H), “relevant institution” means any institution (whether a hospital, nursing home or other institution) which provides care or medical or surgical treatment and is either—

- (a) approved, licensed or registered in accordance with the provisions of any enactment or Northern Ireland legislation; or
- (b) exempted by or under the provisions of any enactment or Northern Ireland legislation from any requirement to be approved, licensed or registered;,

and in this Note the references to the provisions of any enactment or Northern Ireland legislation include references only to provisions which, so far as relating to England, Wales, Scotland or Northern Ireland, have the same effect in every locality within that part of the United Kingdom.]

[<sup>F149</sup>(5J) For the purposes of item 11 “residential accommodation” means—

- (a) a residential home, or
- (b) self-contained living accommodation,

provided as a residence (whether on a permanent or temporary basis or both) for [<sup>F136</sup>disabled] persons, but does not include an inn, hotel, boarding house or similar establishment or accommodation in any such type of establishment.

(5K) In this Group “washroom” means a room that contains a lavatory or washbasin (or both) but does not contain a bath or a shower or cooking, sleeping or laundry facilities.]

<sup>F150</sup>(5L) . . . . .

[<sup>F151</sup>(5M) For the purposes of Notes (5N) to (5S), the supply of a motor vehicle is a “relevant supply” if it is a supply of goods (which is made in the United Kingdom).

(5N) In the case of a relevant supply of a motor vehicle to a disabled person (“the new supply”), items 2(f) and 2A do not apply if, in the period of 3 years ending with the day on which the motor vehicle is made available to the disabled person—

- (a) a reckonable zero-rated supply of another motor vehicle has been made to that person, or
- (b) that person has made a <sup>F152</sup>... reckonable zero-rated importation, of another motor vehicle.

(5O) If a relevant supply of a motor vehicle is made to a disabled person and—

- (a) any reckonable zero-rated supply of another motor vehicle has previously been made to the person, or
- (b) any reckonable zero-rated <sup>F153</sup>... importation of another motor vehicle has previously been made by the person,

the reckonable zero-rated supply or (as the case may be) reckonable zero-rated importation <sup>F154</sup>... is treated for the purposes of Note (5N) as not having been made if either of the conditions in Note (5P) is met.

(5P) The conditions mentioned in Note (5O) are that—

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- (a) at the time of the new supply (see Note (5N)) the motor vehicle mentioned in Note (5O)(a) or (b) is unavailable for the disabled person's use because—
    - (i) it has been stolen, or
    - (ii) it has been destroyed or damaged beyond repair (accidentally, or otherwise in circumstances beyond the disabled person's control), or
  - (b) the Commissioners are satisfied that (at the time of the new supply) the motor vehicle mentioned in Note (5O)(a) or (b) has ceased to be suitable for the disabled person's use because of changes in the person's condition.
- (5Q) In the case of a relevant supply of a motor vehicle to a disabled person, items 2(f) and 2A cannot apply unless the supplier—
- (a) gives to the Commissioners, before the end of the period of 12 months beginning with the day on which the supply is made, any information and supporting documentary evidence that may be specified in a notice published by them, and
  - (b) in doing so complies with any requirements as to method set out in the notice.
- (5R) In the case of a relevant supply of a motor vehicle to a disabled person, items 2(f) and 2A cannot apply unless, before the supply is made, the person making the supply has been given a certificate in the required form which—
- (a) states that the supply will not fall within Note (5N), and
  - (b) sets out any other matters, and is accompanied by any supporting documentary evidence, that may be required under a notice published by the Commissioners for the purposes of this Note.
- (5S) The information that may be required under Note (5Q)(a) includes—
- (a) the name and address of the disabled person and details of the person's disability, and
  - (b) any other information that may be relevant for the purposes of that Note,
- (and the matters that may be required under Note (5R)(b) include any information that may be required for the purposes of Note (5Q)).
- (5T) In Notes (5N) to (5S)—
- “in the required form” means complying with any requirements as to form that may be specified in a notice published by the Commissioners;
- <sup>F155</sup> ...
- “reckonable zero-rated importation”, in relation to a motor vehicle, means an importation of the vehicle <sup>F156</sup> ... in a case where—
- (a) VAT is not chargeable on the importation as a result of item 2(f) or 2A, and
  - (b) the importation takes place on or after 1 April 2017;
- “reckonable zero-rated supply”, in relation to a motor vehicle, means a supply of the vehicle which—
- (a) is a supply of goods,
  - (b) is zero-rated as a result of item 2(f) or 2A, and
  - (c) is made on or after 1 April 2017.
- (5U) In items 2A and 2B references to design, or adaptation, of a motor vehicle to enable a person (or a person of any description) to travel in it are to be read as including a reference to design or, as the case may be, adaptation of the motor vehicle to enable the person (or persons of that description) to drive it.]

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- (6) Item 14 applies only—
- (a) where the vehicle is unused at the commencement of the period of letting; and
  - (b) where the consideration for the letting consists wholly or partly of sums paid to the lessor by [<sup>F157</sup>the Department for Work and Pensions][<sup>F158</sup>the Ministry of Defence or the Scottish Ministers] on behalf of the lessee in respect of the mobility component of the disability living allowance[<sup>F159</sup>the mobility component of the personal independence payment, armed forces independence payment][<sup>F160</sup>mobility [<sup>F161</sup>supplement,] the mobility component of disability assistance for children and young people [<sup>F162</sup>or the mobility component of disability assistance for working age people]] to which he is entitled.
- (7) In item 14—
- (a) “disability living allowance” is a disability living allowance within the meaning of section 71 of the <sup>M2</sup>Social Security Contributions and Benefits Act 1992, or section 71 of the <sup>M3</sup>Social Security Contributions and Benefits (Northern Ireland) Act 1992; <sup>F163</sup>...
  - <sup>F164</sup>(aa) “personal independence payment” means a personal independence payment under Part 4 of the Welfare Reform Act 2012 or the corresponding provision having effect in Northern Ireland;
  - <sup>F165</sup>(aaa) [ “disability assistance for children and young people” means a category of disability assistance specifically for children and young people given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018;]
  - <sup>F166</sup>(aab) [ “disability assistance for working age people” means a category of disability assistance specifically for working age people given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018;]
  - (ab) “armed forces independence payment” means an armed forces independence payment under a scheme established under section 1 of the Armed Forces (Pensions and Compensation) Act 2004; and]
  - (b) “mobility supplement” is a mobility supplement within the meaning of Article 26A of the <sup>M4</sup>Naval, Military and Air Forces etc. (Disablement and Death Service Pensions Order 1983, Article 25A of the <sup>M5</sup>Personal Injuries (Civilians) Scheme 1983, Article 3 of the <sup>M6</sup>Motor Vehicles (Exemption from Vehicles Excise Duty) Order 1985 or Article 3 of the <sup>M7</sup>Motor Vehicles (Exemption from Vehicles Excise Duty) (Northern Ireland) Order 1985.
- (8) Where in item 3 or 4 the goods are adapted in accordance with that item prior to their supply to the [<sup>F136</sup>disabled] person or the charity, an apportionment shall be made to determine the supply of services which falls within item 3 or 4.
- (9) In item 19 or 20, a specified person or control centre is a person or centre who or which—
- (a) is appointed to receive directly calls activated by an alarm system described in that item, and
  - (b) retains information about the [<sup>F136</sup>disabled] person to assist him in the event of illness, injury or similar emergency.

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### Textual Amendments

- F118** Words in Sch. 8 Pt. II Group 12 Note (1) omitted (with effect in accordance with art. 1 of the amending S.I.) by virtue of [The Value Added Tax \(Drugs and Medicines\) Order 2009](#) (S.I. 2009/2972), arts. 1, 4
- F119** Words in Sch. 8 Pt. 2 Group 12 Note (1) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), **Sch. 8 para. 94(5)(a)(i)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F120** Words in Sch. 8 Pt. 2 Group 12 Note (1) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), **Sch. 8 para. 94(5)(a)(ii)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F121** Word in Sch. 8 Pt. II Group 12 Note (1) substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017](#) (c. 10), **Sch. 7 para. 7(a)**
- F122** Sch. 8 Pt. II Group 12 Note (2) omitted (3.12.2007) by virtue of [The European Qualifications \(Health and Social Care Professions\) Regulations 2007](#) (S.I. 2007/3101), regs. 1(2), **65(a)**
- F123** Sch. 8 Group 12 Note (2A) inserted (1.1.1998) by S.I. 1998/2744, **art. 5**
- F124** Words in Sch. 8 Pt. II Group 12 Note (2A) substituted (with effect in accordance with art. 1 of the amending S.I.) by [The Value Added Tax \(Drugs and Medicines\) Order 2009](#) (S.I. 2009/2972), arts. 1, 5
- F125** Sch. 8 Pt. II Group 12 Notes (2B)-(2D) inserted (with effect in accordance with art. 1 of the amending S.I.) by [The Value Added Tax \(Drugs and Medicines\) Order 2009](#) (S.I. 2009/2972), arts. 1, 6
- F126** Words in Sch. 8 inserted (with effect in accordance with art. 1(3)(b) of the amending S.I.) by [The Value Added Tax \(Drugs and Medicines\) Order 2020](#) (S.I. 2020/250), arts. 1(3)(a), 3 (with art. 1(2))
- F127** Sch. 8 Pt. II Group 12 Note (2B)(ca) inserted (with effect in accordance with art. 1(2)(b) of the amending S.I.) by [The Value Added Tax \(Drugs and Medicines\) Order 2020](#) (S.I. 2020/250), arts. 1(2)(a), 2 (with art. 1(2))
- F128** Sch. 8 Pt. II Group 12 Note (2B)(fa)(fb) inserted (21.5.2014) by [The Value Added Tax \(Drugs and Medicines\) Order 2014](#) (S.I. 2014/1111), arts. 1(2), **2(a)** (with art. 1(2))
- F129** Words in Sch. 8 Pt. II Group 12 Note (2B) inserted (21.5.2014) by [The Value Added Tax \(Drugs and Medicines\) Order 2014](#) (S.I. 2014/1111), arts. 1(2), **2(b)** (with art. 1(2))
- F130** Words in Sch. 8 Pt. II Group 12 Note (2B) substituted (14.8.2012) by [The Human Medicines Regulations 2012](#) (S.I. 2012/1916), reg. 1(2), **Sch. 34 para. 42(a)** (with Sch. 32)
- F131** Sch. 8 Pt. II Group 12 Note (3) substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017](#) (c. 10), **Sch. 7 para. 7(b)**
- F132** Words in Sch. 8 Pt. II Group 12 Note (4)(b) deleted (1.1.1998) by S.I. 1997/2744, **arts. 1, 6**
- F133** Word in Sch. 8 Pt. II Group 12 Note (5) omitted (with effect in accordance with art. 1 of the amending S.I.) by virtue of [The Value Added Tax \(Drugs and Medicines\) Order 2009](#) (S.I. 2009/2972), arts. 1, 7
- F134** Sch. 8 Pt. II Group 12 Note (5): Words “and 2” deleted and words “, 2 and 2A” inserted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by S.I. 2001/754, **art. 5**
- F135** Sch. 8 Pt. II Group 12 Notes (5A)-(5I) inserted (1.1.1998) by S.I. 1997/2744, **arts. 1, 7**
- F136** Word in Sch. 8 Pt. II Group 12 Notes (5B)-(9) substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017](#) (c. 10), **Sch. 7 para. 7(a)**
- F137** Sch. 8 Pt. II Group 12 Note (5H)(a)(aa) substituted for Sch. 8 Pt. 2 Group 12 Note (5H)(a) (5.12.2002) by [The Value Added Tax \(Drugs, Medicines, Aids for the Handicapped and Charities Etc\) Order 2002](#) (S.I. 2002/2813), **art. 3**
- F138** Words in Sch. 8 Pt. II Group 12 Note (5H)(a) substituted (28.6.2016) by [The Value Added Tax \(Drugs, Medicines, Aids and Charities, etc.\) Order 2016](#) (S.I. 2016/620), arts. 1, **2(2)(a)**
- F139** Words in Sch. 8 substituted (1.7.2022) by [Health and Care Act 2022](#) (c. 31), s. 186(6), Sch. 1 para. 1(1)(2); S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)
- F140** Sch. 8 Pt. 2 Group 12 Note 5H(c) omitted (30.11.2022) by virtue of [The Health and Social Care Act \(Northern Ireland\) 2022 \(Consequential Amendments\) Order 2022](#) (S.I. 2022/1174), arts. 1(2), **5(a)**



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- F141** Words in Sch. 8 Pt. II Group 12 Note (5H)(d) substituted (28.6.2016) by The Value Added Tax (Drugs, Medicines, Aids and Charities, etc.) Order 2016 (S.I. 2016/620), arts. 1, **2(2)(c)(i)**
- F142** Words in Sch. 8 Pt. II Group 12 Note (5H)(d) substituted (28.6.2016) by The Value Added Tax (Drugs, Medicines, Aids and Charities, etc.) Order 2016 (S.I. 2016/620), arts. 1, **2(2)(c)(ii)**
- F143** Words in Sch. 8 Pt. II Group 12 Note (5H) substituted (1.3.2007) by National Health Service (Consequential Provisions) Act 2006 (c. 43), s. 8(2), **Sch. 1 para. 174(a)** (with Sch. 3 Pt. 1)
- F144** 1990 c.19.
- F145** 1978 c.29.
- F146** Sch. 8 Pt. II Group 12 Note (5H)(eaa) inserted (1.4.2004) by Health and Social Care (Community Health and Standards) Act 2003 (c. 43), s. 199(1)(4), **Sch. 4 para. 98**; S.I. 2004/759, art. 2
- F147** Sch. 8 Pt. 2 Group 12 Note 5H(ea) substituted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), **Sch. 4 para. 42(2)**; S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)
- F148** Sch. 8 Pt. II Group 12 Note (5H)(f) substituted (28.6.2016) by The Value Added Tax (Drugs, Medicines, Aids and Charities, etc.) Order 2016 (S.I. 2016/620), arts. 1, **2(2)(e)**
- F149** Sch. 8 Pt. II Group 12 Notes (5J)(5K) inserted (1.4.2000) by S.I. 2000/805, **art. 4**
- F150** Sch. 8 Pt. II Group 12 Notes (5L) omitted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by virtue of Finance Act 2017 (c. 10), **Sch. 7 para. 2(a)**
- F151** Sch. 8 Pt. II Group 12 Notes (5M)-(5U) inserted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by Finance Act 2017 (c. 10), **Sch. 7 para. 2(b)**
- F152** Words in Sch. 8 Pt. 2 Group 12 Note (5N) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 94(5)(b)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F153** Words in Sch. 8 Pt. 2 Group 12 Note (5O) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 94(5)(c)(i)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F154** Words in Sch. 8 Pt. 2 Group 12 Note (5O) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 94(5)(c)(ii)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F155** Words in Sch. 8 Pt. 2 Group 12 Note (5T) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 94(5)(d)(i)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F156** Words in Sch. 8 Pt. 2 Group 12 Note (5T) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 94(5)(d)(ii)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F157** Words in Sch. 8 Pt. II Group 12 Note (6)(b) substituted (27.6.2002) by The Secretaries of State for Education and Skills and for Work and Pensions Order 2002 (S.I. 2002/1397), art. 12, **Sch. para. 11**
- F158** Words in Sch. 8 Pt. II Group 12 Note 6(b) substituted (26.7.2021) by The Social Security (Scotland) Act 2018 (Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance) (Consequential Provision and Modifications) Order 2021 (S.I. 2021/886), arts. 1(2), **9(2)(b)(i)**
- F159** Words in Sch. 8 Pt. II Group 12 Note (6)(b) inserted (8.4.2013) by The Value Added Tax (Independence Payment) Order 2013 (S.I. 2013/601), arts. 1, **3(b)**
- F160** Words in Sch. 8 Pt. II Group 12 Note (6)(b) substituted (26.7.2021) by The Social Security (Scotland) Act 2018 (Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance) (Consequential Provision and Modifications) Order 2021 (S.I. 2021/886), arts. 1(2), **9(2)(b)(ii)**
- F161** Word in Sch. 8 Pt. II Group 12 Note (6)(b) substituted (21.3.2022) by The Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022 (S.I. 2022/332), arts. 1(2), **7(2)(b)(i)**

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- F162** Words in Sch. 8 Pt. II Group 12 Note (6)(b) inserted (21.3.2022) by [The Social Security \(Scotland\) Act 2018 \(Disability Assistance and Information-Sharing\) \(Consequential Provision and Modifications\) Order 2022 \(S.I. 2022/332\)](#), arts. 1(2), **7(2)(b)(ii)**
- F163** Word in Sch. 8 Pt. II Group 12 Note (7)(a) omitted (8.4.2013) by virtue of [The Value Added Tax \(Independence Payment\) Order 2013 \(S.I. 2013/601\)](#), arts. 1, **3(c)**
- F164** Sch. 8 Pt. II Group 12 Note (7)(aa)(ab) inserted (8.4.2013) by [The Value Added Tax \(Independence Payment\) Order 2013 \(S.I. 2013/601\)](#), arts. 1, **3(c)**
- F165** Sch. 8 Pt. II Group 12 Note (7)(aaa) inserted (26.7.2021) by [The Social Security \(Scotland\) Act 2018 \(Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance\) \(Consequential Provision and Modifications\) Order 2021 \(S.I. 2021/886\)](#), arts. 1(2), **9(2)(c)**
- F166** Sch. 8 Pt. II Group 12 Note 7(aab) inserted (21.3.2022) by [The Social Security \(Scotland\) Act 2018 \(Disability Assistance and Information-Sharing\) \(Consequential Provision and Modifications\) Order 2022 \(S.I. 2022/332\)](#), arts. 1(2), **7(2)(c)**

#### Modifications etc. (not altering text)

- C9** Sch. 8 Pt. II Group 12 Note (2D)(i) is revoked (7.12.2015) as it appears in the inserting provision [S.I. 2009/2972, art. 6](#) by virtue of [The National Health Service \(General Medical Services Contracts\) Regulations 2015 \(S.I. 2015/1862\)](#), regs. 1(2), 98, **Sch. 5**
- C10** Sch. 8 Pt. II Group 12 Note (2D)(j) modified (E.) (1.9.2012) by [The National Health Service \(Pharmaceutical Services\) Regulations 2012 \(S.I. 2012/1909\)](#), reg. 1, **Sch. 7 para. 15**

#### Marginal Citations

- M2** 1992 c. 4.
- M3** 1992 c. 7.
- M4** S.I.1983/883.
- M5** S.I.1983/686.
- M6** S.I.1985/722.
- M7** S.I.1985/723.

#### Textual Amendments

- F118** Words in Sch. 8 Pt. II Group 12 Note (1) omitted (with effect in accordance with art. 1 of the amending S.I.) by virtue of [The Value Added Tax \(Drugs and Medicines\) Order 2009 \(S.I. 2009/2972\)](#), arts. 1, **4**
- F119** Words in Sch. 8 Pt. 2 Group 12 Note (1) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 94(5)(a)(i)** (with Sch. 8 para. 99) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), regs. 1(2), 21), [S.I. 2020/1545](#), Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(b) (with reg. 7)
- F120** Words in Sch. 8 Pt. 2 Group 12 Note (1) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 94(5)(a)(ii)** (with Sch. 8 para. 99) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), regs. 1(2), 21), [S.I. 2020/1545](#), Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(b) (with reg. 7)
- F121** Word in Sch. 8 Pt. II Group 12 Note (1) substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 7 para. 7(a)**
- F122** Sch. 8 Pt. II Group 12 Note (2) omitted (3.12.2007) by virtue of [The European Qualifications \(Health and Social Care Professions\) Regulations 2007 \(S.I. 2007/3101\)](#), regs. 1(2), **65(a)**
- F123** Sch. 8 Group 12 Note (2A) inserted (1.1.1998) by [S.I. 1998/2744](#), **art. 5**
- F124** Words in Sch. 8 Pt. II Group 12 Note (2A) substituted (with effect in accordance with art. 1 of the amending S.I.) by [The Value Added Tax \(Drugs and Medicines\) Order 2009 \(S.I. 2009/2972\)](#), arts. 1, **5**
- F125** Sch. 8 Pt. II Group 12 Notes (2B)-(2D) inserted (with effect in accordance with art. 1 of the amending S.I.) by [The Value Added Tax \(Drugs and Medicines\) Order 2009 \(S.I. 2009/2972\)](#), arts. 1, **6**
- F126** Words in Sch. 8 inserted (with effect in accordance with art. 1(3)(b) of the amending S.I.) by [The Value Added Tax \(Drugs and Medicines\) Order 2020 \(S.I. 2020/250\)](#), arts. 1(3)(a), **3** (with art. 1(2))

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- F127** Sch. 8 Pt. II Group 12 Note (2B)(ca) inserted (with effect in accordance with art. 1(2)(b) of the amending S.I.) by [The Value Added Tax \(Drugs and Medicines\) Order 2020 \(S.I. 2020/250\)](#), arts. 1(2)(a), **2** (with art. 1(2))
- F128** Sch. 8 Pt. II Group 12 Note (2B)(fa)(fb) inserted (21.5.2014) by [The Value Added Tax \(Drugs and Medicines\) Order 2014 \(S.I. 2014/1111\)](#), arts. 1(2), **2(a)** (with art. 1(2))
- F129** Words in Sch. 8 Pt. II Group 12 Note (2B) inserted (21.5.2014) by [The Value Added Tax \(Drugs and Medicines\) Order 2014 \(S.I. 2014/1111\)](#), arts. 1(2), **2(b)** (with art. 1(2))
- F130** Words in Sch. 8 Pt. II Group 12 Note (2B) substituted (14.8.2012) by [The Human Medicines Regulations 2012 \(S.I. 2012/1916\)](#), reg. 1(2), **Sch. 34 para. 42(a)** (with Sch. 32)
- F131** Sch. 8 Pt. II Group 12 Note (3) substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 7 para. 7(b)**
- F132** Words in Sch. 8 Pt. II Group 12 Note (4)(b) deleted (1.1.1998) by [S.I. 1997/2744](#), arts. 1, 6
- F133** Word in Sch. 8 Pt. II Group 12 Note (5) omitted (with effect in accordance with art. 1 of the amending S.I.) by virtue of [The Value Added Tax \(Drugs and Medicines\) Order 2009 \(S.I. 2009/2972\)](#), arts. 1, 7
- F134** Sch. 8 Pt. II Group 12 Note (5): Words “and 2” deleted and words “, 2 and 2A” inserted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by [S.I. 2001/754](#), art. 5
- F135** Sch. 8 Pt. II Group 12 Notes (5A)-(5I) inserted (1.1.1998) by [S.I. 1997/2744](#), arts. 1, 7
- F136** Word in Sch. 8 Pt. II Group 12 Notes (5B)-(9) substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 7 para. 7(a)**
- F137** Sch. 8 Pt. II Group 12 Note (5H)(a)(aa) substituted for Sch. 8 Pt. 2 Group 12 Note (5H)(a) (5.12.2002) by [The Value Added Tax \(Drugs, Medicines, Aids for the Handicapped and Charities Etc\) Order 2002 \(S.I. 2002/2813\)](#), art. 3
- F138** Words in Sch. 8 Pt. II Group 12 Note (5H)(a) substituted (28.6.2016) by [The Value Added Tax \(Drugs, Medicines, Aids and Charities, etc.\) Order 2016 \(S.I. 2016/620\)](#), arts. 1, **2(2)(a)**
- F139** Words in Sch. 8 substituted (1.7.2022) by [Health and Care Act 2022 \(c. 31\)](#), s. 186(6), Sch. 1 para. 1(1)(2); [S.I. 2022/734](#), reg. 2(a), Sch. (with regs. 13, 29, 30)
- F140** Sch. 8 Pt. 2 Group 12 Note 5H(c) omitted (30.11.2022) by virtue of [The Health and Social Care Act \(Northern Ireland\) 2022 \(Consequential Amendments\) Order 2022 \(S.I. 2022/1174\)](#), arts. 1(2), **5(a)**
- F141** Words in Sch. 8 Pt. II Group 12 Note (5H)(d) substituted (28.6.2016) by [The Value Added Tax \(Drugs, Medicines, Aids and Charities, etc.\) Order 2016 \(S.I. 2016/620\)](#), arts. 1, **2(2)(c)(i)**
- F142** Words in Sch. 8 Pt. II Group 12 Note (5H)(d) substituted (28.6.2016) by [The Value Added Tax \(Drugs, Medicines, Aids and Charities, etc.\) Order 2016 \(S.I. 2016/620\)](#), arts. 1, **2(2)(c)(ii)**
- F143** Words in Sch. 8 Pt. II Group 12 Note (5H) substituted (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\)](#), s. 8(2), **Sch. 1 para. 174(a)** (with Sch. 3 Pt. 1)
- F144** 1990 c.19.
- F145** 1978 c.29.
- F146** Sch. 8 Pt. II Group 12 Note (5H)(eaa) inserted (1.4.2004) by [Health and Social Care \(Community Health and Standards\) Act 2003 \(c. 43\)](#), s. 199(1)(4), **Sch. 4 para. 98**; [S.I. 2004/759](#), art. 2
- F147** Sch. 8 Pt. 2 Group 12 Note 5H(ea) substituted (1.7.2022) by [Health and Care Act 2022 \(c. 31\)](#), s. 186(6), **Sch. 4 para. 42(2)**; [S.I. 2022/734](#), reg. 2(a), Sch. (with regs. 13, 29, 30)
- F148** Sch. 8 Pt. II Group 12 Note (5H)(f) substituted (28.6.2016) by [The Value Added Tax \(Drugs, Medicines, Aids and Charities, etc.\) Order 2016 \(S.I. 2016/620\)](#), arts. 1, **2(2)(e)**
- F149** Sch. 8 Pt. II Group 12 Notes (5J)(5K) inserted (1.4.2000) by [S.I. 2000/805](#), art. 4
- F150** Sch. 8 Pt. II Group 12 Notes (5L) omitted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by virtue of [Finance Act 2017 \(c. 10\)](#), **Sch. 7 para. 2(a)**
- F151** Sch. 8 Pt. II Group 12 Notes (5M)-(5U) inserted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 7 para. 2(b)**
- F152** Words in Sch. 8 Pt. 2 Group 12 Note (5N) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 94(5)(b)** (with Sch. 8 para. 99) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), regs. 1(2), 21), [S.I. 2020/1545](#), Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); [S.I. 2020/1642](#), reg. 4(b) (with reg. 7)
- F153** Words in Sch. 8 Pt. 2 Group 12 Note (5O) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 94(5)(c)(i)** (with Sch. 8 para. 99) (with savings and

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- transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F154** Words in Sch. 8 Pt. 2 Group 12 Note (5O) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 94(5)(c)(ii)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F155** Words in Sch. 8 Pt. 2 Group 12 Note (5T) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 94(5)(d)(i)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F156** Words in Sch. 8 Pt. 2 Group 12 Note (5T) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 94(5)(d)(ii)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F157** Words in Sch. 8 Pt. II Group 12 Note (6)(b) substituted (27.6.2002) by The Secretaries of State for Education and Skills and for Work and Pensions Order 2002 (S.I. 2002/1397), art. 12, **Sch. para. 11**
- F158** Words in Sch. 8 Pt. II Group 12 Note 6(b) substituted (26.7.2021) by The Social Security (Scotland) Act 2018 (Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance) (Consequential Provision and Modifications) Order 2021 (S.I. 2021/886), arts. 1(2), **9(2)(b)(i)**
- F159** Words in Sch. 8 Pt. II Group 12 Note (6)(b) inserted (8.4.2013) by The Value Added Tax (Independence Payment) Order 2013 (S.I. 2013/601), arts. 1, **3(b)**
- F160** Words in Sch. 8 Pt. II Group 12 Note (6)(b) substituted (26.7.2021) by The Social Security (Scotland) Act 2018 (Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance) (Consequential Provision and Modifications) Order 2021 (S.I. 2021/886), arts. 1(2), **9(2)(b)(ii)**
- F161** Word in Sch. 8 Pt. II Group 12 Note (6)(b) substituted (21.3.2022) by The Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022 (S.I. 2022/332), arts. 1(2), **7(2)(b)(i)**
- F162** Words in Sch. 8 Pt. II Group 12 Note (6)(b) inserted (21.3.2022) by The Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022 (S.I. 2022/332), arts. 1(2), **7(2)(b)(ii)**
- F163** Word in Sch. 8 Pt. II Group 12 Note (7)(a) omitted (8.4.2013) by virtue of The Value Added Tax (Independence Payment) Order 2013 (S.I. 2013/601), arts. 1, **3(c)**
- F164** Sch. 8 Pt. II Group 12 Note (7)(aa)(ab) inserted (8.4.2013) by The Value Added Tax (Independence Payment) Order 2013 (S.I. 2013/601), arts. 1, **3(c)**
- F165** Sch. 8 Pt. II Group 12 Note (7)(aaa) inserted (26.7.2021) by The Social Security (Scotland) Act 2018 (Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance) (Consequential Provision and Modifications) Order 2021 (S.I. 2021/886), arts. 1(2), **9(2)(c)**
- F166** Sch. 8 Pt. II Group 12 Note 7(aab) inserted (21.3.2022) by The Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022 (S.I. 2022/332), arts. 1(2), **7(2)(c)**

#### Modifications etc. (not altering text)

- C9** Sch. 8 Pt. II Group 12 Note (2D)(i) is revoked (7.12.2015) as it appears in the inserting provision S.I. 2009/2972, **art. 6** by virtue of The National Health Service (General Medical Services Contracts) Regulations 2015 (S.I. 2015/1862), regs. 1(2), 98, **Sch. 5**
- C10** Sch. 8 Pt. II Group 12 Note (2D)(j) modified (E.) (1.9.2012) by The National Health Service (Pharmaceutical Services) Regulations 2012 (S.I. 2012/1909), reg. 1, **Sch. 7 para. 15**

#### Marginal Citations

- M2** 1992 c. 4.  
**M3** 1992 c. 7.  
**M4** S.I.1983/883.  
**M5** S.I.1983/686.

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**M6** S.I.1985/722.

**M7** S.I.1985/723.

## GROUP 13— IMPORTS, EXPORTS ETC.

Item No.

- [<sup>F167</sup>] The supply of imported goods before a Customs declaration has been made under Part 1 of TCTA 2018 in respect of those goods where the supplier and the purchaser of the goods have agreed that the purchaser will make the Customs declaration.]

### Textual Amendments

**F167** Sch. 8 Pt. 2 Group 13 Item 1 substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 94\(6\)\(a\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), [regs. 1\(2\)](#), [21](#)), [S.I. 2020/1545](#), [Pt. 4](#) and [2020 c. 26](#), [Sch. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

- 2 The supply to or by an overseas authority, overseas body or overseas trader, charged with the management of any defence project which is the subject of an international collaboration arrangement or under direct contract with any government or government-sponsored international body participating in a defence project under such an arrangement, of goods or services in the course of giving effect to that arrangement.
- 3 The supply to an overseas authority, overseas body or overseas trader of jigs, patterns, templates, dies, punches and similar machine tools used in the United Kingdom solely for the manufacture of goods for export <sup>F168</sup>....

### Textual Amendments

**F168** Words in [Sch. 8 Pt. 2 Group 13 Item 3](#) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 94\(6\)\(b\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), [regs. 1\(2\)](#), [21](#)), [S.I. 2020/1545](#), [Pt. 4](#) and [2020 c. 26](#), [Sch. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

Notes:

- (1) An “international collaboration arrangement” means any arrangement which—
- (a) is made between the United Kingdom Government and the government of one or more other countries, or any government-sponsored international body for collaboration in a joint project of research, development or production; and
  - (b) includes provision for participating governments to relieve the cost of the project from taxation.
- (2) “Overseas authority” means any country other than the United Kingdom or any part of or place in such a country or the government of any such country, part or place.
- (3) “Overseas body” means a body established outside the United Kingdom.

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- (4) “Overseas trader” means a person who carries on a business and has his principal place of business outside the United Kingdom.
- (5) Item 3 does not apply where the overseas authority, overseas body or overseas trader is a taxable person<sup>F169</sup> ....

#### Textual Amendments

**F169** Words in Sch. 8 Pt. 2 Group 13 Note (5) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 94\(6\)\(c\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), [regs. 1\(2\)](#), [21](#)), [S.I. 2020/1545](#), [Pt. 4](#) and [2020 c. 26](#), [Sch. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

#### Textual Amendments

**F169** Words in Sch. 8 Pt. 2 Group 13 Note (5) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 94\(6\)\(c\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), [regs. 1\(2\)](#), [21](#)), [S.I. 2020/1545](#), [Pt. 4](#) and [2020 c. 26](#), [Sch. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

### <sup>F170</sup>GROUP 14— TAX-FREE SHOPS

#### Textual Amendments

**F170** Sch. 8 Pt. II Group 14 deleted (1.7.1999) by [S.I. 1999/1642](#), [art. 2\(b\)](#)

### GROUP 15— CHARITIES ETC.

- [<sup>F172</sup>1 The sale, or letting on hire, by a charity of any goods donated to it for—
- (a) sale,
  - (b) letting,
  - (c) sale or letting,
  - (d) sale or export,
  - (e) letting or export, or
  - (f) sale, letting or export.]

#### Textual Amendments

**F172** Sch. 8 Pt. II Group 15 items 1, 1A, 2 substituted for items 1, 2 (1.4.2000) by [S.I. 2000/805](#), [art. 6](#)

- <sup>F173</sup>1A The sale, or letting on hire, by a taxable person of any goods donated to him for—
- (a) sale,
  - (b) letting,
  - (c) sale or letting,
  - (d) sale or export,
  - (e) letting or export, or

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- (f) sale, letting or export,  
if he is a profits-to-charity person in respect of the goods.

#### Textual Amendments

**F173** Sch. 8 Pt. II Group 15 items 1, 1A, 2 substituted for items 1, 2 (1.4.2000) by [S.I. 2000/805, art. 6](#)

- [<sup>F174</sup>2 The donation of any goods for any one or more of the following purposes—
- (a) sale by a charity or a taxable person who is a profits-to-charity person in respect of the goods;
  - (b) export by a charity or such a taxable person;
  - (c) letting by a charity or such a taxable person.]

#### Textual Amendments

**F174** Sch. 8 Pt. II Group 15 items 1, 1A, 2 substituted for items 1, 2 (1.4.2000) by [S.I. 2000/805, art. 6](#)

- 3 The export of any goods by a charity <sup>F175</sup>....

#### Textual Amendments

**F175** Words in Sch. 8 Pt. II omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 94\(7\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495, regs. 1\(2\), 21](#)), [S.I. 2020/1545, Pt. 4](#) and [2020 c. 26, Sch. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(b\)](#) (with [reg. 7](#))

- 4 The supply of any relevant goods for donation to a nominated eligible body where the goods are purchased with funds provided by a charity or from voluntary contributions.
- 5 The supply of any relevant goods to an eligible body which pays for them with funds provided by a charity or from voluntary contributions or to an eligible body which is a charitable institution providing care or medical or surgical treatment for [<sup>F176</sup>disabled] persons.

#### Textual Amendments

**F176** Word in Sch. 8 Pt. II Group 15 item 5 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\), Sch. 7 para. 8\(a\)](#)

- 6 Repair and maintenance of relevant goods owned by an eligible body.
- 7 The supply of goods in connection with the supply described in item 6.
- [<sup>F177</sup>8 The supply to a charity of a right to promulgate an advertisement by means of a medium of communication with the public.]

#### Textual Amendments

**F177** Sch. 8 Pt. II Group 15 items 8-8C substituted for item 8 (1.4.2000) by [S.I. 2000/805, art. 7](#)

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- <sup>F178</sup>8A A supply to a charity that consists in the promulgation of an advertisement by means of such a medium.

**Textual Amendments**

**F178** Sch. 8 Pt. II Group 15 items 8-8C substituted for item 8 (1.4.2000) by [S.I. 2000/805](#), [art. 7](#)

- <sup>F179</sup>8B The supply to a charity of services of design or production of an advertisement that is, or was intended to be, promulgated by means of such a medium.

**Textual Amendments**

**F179** Sch. 8 Pt. II Group 15 items 8-8C substituted for item 8 (1.4.2000) by [S.I. 2000/805](#), [art. 7](#)

- <sup>F180</sup>8C The supply to a charity of goods closely related to a supply within item 8B.

**Textual Amendments**

**F180** Sch. 8 Pt. II Group 15 items 8-8C substituted for item 8 (1.4.2000) by [S.I. 2000/805](#), [art. 7](#)

- 9 The supply to a charity, providing care or medical or surgical treatment for human beings or animals, or engaging in medical or veterinary research, of a medicinal product [<sup>F181</sup>or veterinary medicinal product] where the supply is solely for use by the charity in such care, treatment or research.

**Textual Amendments**

**F181** Words in Sch. 8 Pt. II Group 15 item 9 inserted (1.10.2006) by [The Veterinary Medicines Regulations 2006 \(S.I. 2006/2407\)](#), [reg. 1](#), [Sch. 9 para. 10\(a\)](#) (with [regs. 2\(4\)](#), [3](#))

- 10 The supply to a charity of a substance directly used for synthesis or testing in the course of medical or veterinary research.

Notes:

[<sup>F182</sup>(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



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- (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 [<sup>F183</sup>disabled], or
  - (b) is entitled to any one or more of the specified benefits, or
  - (c) is both [<sup>F183</sup>disabled] and so entitled.
- (1D) For the purposes of Note (1C) the specified benefits are—
  - (a) income support under Part VII of the Social Security Contributions and Benefits Act 1992 <sup>F184</sup> or Part VII of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 <sup>F185</sup>;
  - (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 <sup>F186</sup> or article 3(4) of the Jobseekers (Northern Ireland) Order 1995 <sup>F187</sup>;
  - <sup>F188</sup>(e) any element of child tax credit other than the family element; <sup>F189</sup>...
  - (f) working tax credit.]]<sup>F190</sup>and
  - (g) universal credit under Part 1 of the Welfare Reform Act 2012 [<sup>F191</sup>or Part 2 of the Welfare Reform (Northern Ireland) Order 2015].]
- (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) “Animals” includes any species of the animal kingdom.
- (3) “Relevant goods” means—

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- (a) medical, scientific, computer, video, sterilising, laboratory or refrigeration equipment for use in medical or veterinary research, training, diagnosis or treatment;
  - (b) ambulances;
  - (c) parts or accessories for use in or with goods described in paragraph (a) or (b) above;
  - (d) goods of a kind described in item 2 of Group 12 of this Schedule;
  - (e) motor vehicles (other than vehicles with more than 50 seats) designed or substantially and permanently adapted for the safe carriage of a [<sup>F183</sup>disabled] person in a wheelchair provided that—
    - (i) in the case of vehicles with more than 16 but fewer than 27 seats, the number of persons for which such provision shall exist shall be at least 2;
    - (ii) in the case of vehicles with more than 26 but fewer than 37 seats, the number of persons for which such provision shall exist shall be at least 3;
    - (iii) in the case of vehicles with more than 36 but fewer than 47 seats, the number of persons for which such provision shall exist shall be at least 4;
    - (iv) in the case of vehicles with more than 46 seats, the number of persons for which such provision shall exist shall be at least 5;
    - (v) there is either a fitted electrically or hydraulically operated lift or, in the case of vehicles with fewer than 17 seats, a fitted ramp to provide access for a passenger in a wheelchair;
  - (f) motor vehicles (with more than 6 but fewer than 51 seats) for use by an eligible body providing care for blind, deaf, mentally [<sup>F183</sup>disabled] or terminally sick persons mainly to transport such persons;
  - (g) telecommunication, aural, visual, light enhancing or heat detecting equipment (not being equipment ordinarily supplied for private or recreational use) solely for use for the purpose of rescue or first aid services undertaken by a charitable institution providing such services.
- (4) “Eligible body” means—
- <sup>F192</sup>(a) [<sup>F193</sup>[<sup>F139</sup>NHS England] or a] or Special Health Authority in England;
  - (aa) a Health Authority, Special Health Authority or Local Health Board in Wales;]
  - (b) a Health Board in Scotland;
  - <sup>F194</sup>(c) .....
  - (d) a hospital whose activities are not carried on for profit;
  - (e) a research institution whose activities are not carried on for profit;
  - (f) a charitable institution providing care or medical or surgical treatment for [<sup>F183</sup>disabled] persons;
  - (g) the Common Services Agency for the Scottish Health Service, [<sup>F195</sup>the Regional Business Services Organisation established under section 14 of the Health and Social Care (Reform) Act (Northern Ireland) 2009] or the [<sup>F196</sup>the Isle of Man Department of Health and Social Care];
  - (h) a charitable institution providing rescue or first-aid services;

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- (i) a National Health Service trust established under Part I of the <sup>M10</sup>National Health Service and Community Care Act 1990 or the <sup>M11</sup>National Health Service (Scotland) Act 1978.
  - [<sup>F197</sup>(j) an integrated care board established under section 14Z25 of the National Health Service Act 2006.]
- [<sup>F198</sup>(4A) Subject to Note (5B), a charitable institution shall not be regarded as providing care or medical or surgical treatment for [<sup>F183</sup>disabled] persons unless—
- (a) it provides care or medical or surgical treatment in a relevant establishment; and
  - (b) the majority of the persons who receive care or medical or surgical treatment in that establishment are [<sup>F183</sup>disabled] persons.
- (4B) “Relevant establishment” means—
- (a) a day-centre, other than a day-centre which exists primarily as a place for activities that are social or recreational or both; or
  - (b) an institution which is—
    - (i) approved, licensed or registered in accordance with the provisions of any enactment or Northern Ireland legislation; or
    - (ii) exempted by or under the provisions of any enactment or Northern Ireland legislation from any requirement to be approved, licensed or registered;and in paragraph (b) above the references to the provisions of any enactment or Northern Ireland legislation are references only to provisions which, so far as relating to England, Wales, Scotland or Northern Ireland, have the same effect in every locality within that part of the United Kingdom.]

[<sup>F199</sup>(5) Any person who is chronically sick or disabled is “disabled” for the purposes of this Group.]

[<sup>F200</sup>(5A) Subject to Note (5B), items 4 to 7 do not apply where the eligible body falls within Note (4)(f) unless the relevant goods are or are to be used in a relevant establishment in which that body provides care or medical or surgical treatment to persons the majority of whom are [<sup>F201</sup>disabled].

(5B) Nothing in Note (4A) or (5A) shall prevent a supply from falling within items 4 to 7 where—

    - (a) the eligible body provides medical care to [<sup>F201</sup>disabled] persons in their own homes;
    - (b) the relevant goods fall within Note (3)(a) or are parts or accessories for use in or with goods described in Note (3)(a); and
    - (c) those goods are or are to be used in or in connection with the provision of that care.]

(6) Item 4 does not apply where the donee of the goods is not a charity and has contributed in whole or in part to the funds for the purchase of the goods.

(7) Item 5 does not apply where the body to whom the goods are supplied is not a charity and has contributed in whole or in part to the funds for the purchase of the goods.

(8) Items 6 and 7 do not apply unless—

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- (a) the supply is paid for with funds which have been provided by a charity or from voluntary contributions, and
  - (b) in a case where the owner of the goods repaired or maintained is not a charity, it has not contributed in whole or in part to those funds.
- (9) Items 4 and 5 include the letting on hire of relevant goods; accordingly in items 4, 5 and 6 and the notes relating thereto, references to the purchase or ownership of goods shall be deemed to include references respectively to their hiring and possession.
- (10) Item 5 includes computer services by way of the provision of computer software solely for use in medical research, diagnosis or treatment.
- [<sup>F202</sup>(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.]
- (11) In item 9—
- [<sup>F203</sup>(a) “medicinal product” has the meaning assigned to it by regulation 2(1) of the Human Medicines Regulations 2012;]
  - <sup>F204</sup>(b) .....
  - <sup>F204</sup>(c) .....
  - [<sup>F205</sup>(d) “veterinary medicinal product” has the meaning assigned to it by regulation 2 of the Veterinary Medicines Regulations 2006.]
- (12) In items 9 and 10 “substance” and “ingredient” have the meanings assigned to them by section 132 of the Medicines Act 1968.

#### Textual Amendments

- F182** Sch. 8 Pt. II Group 15 Notes (1)-(1F) substituted for Note (1) (1.4.2000) by [S.I. 2000/805, art. 8](#)
- F183** Word in Sch. 8 Pt. II Group 15 Notes (1C)-(4A) substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\), Sch. 7 para. 8\(a\)](#)
- F184** 1992 c. 4.
- F185** 1992 c. 7.
- F186** 1995 c. 18; definition amended by paragraph 2(4)(a) of Schedule 7 to the [Welfare Reform and Pensions Act 1999 \(c. 30\)](#).
- F187** [S.I. 1995/2705 \(N.I. 15\)](#); definition amended by the [Welfare Reform and Pensions \(Northern Ireland\) Order 1999 \(S.I. 1999/3147 \(N.I. 11\)\)](#).
- F188** Sch. 8 Pt. II Group 15 Note (1D)(e)(f) substituted (6.4.2003) by [Tax Credits Act 2002 \(c. 21\), s. 61, Sch. 3 para. 49](#); [S.I. 2003/962, art. 2\(3\)\(d\)\(iii\)](#)
- F189** Word in Sch. 8 Pt. II Group 15 Note (1D)(e) omitted (29.4.2013) by virtue of [The Universal Credit \(Consequential, Supplementary, Incidental and Miscellaneous Provisions\) Regulations 2013 \(S.I. 2013/630\), regs. 1\(2\), 9\(3\)\(a\)](#)

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 8 is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- F190** Sch. 8 Pt. II Group 15 Note (1D)(g) and word inserted (29.4.2013) by [The Universal Credit \(Consequential, Supplementary, Incidental and Miscellaneous Provisions\) Regulations 2013 \(S.I. 2013/630\)](#), regs. 1(2), **9(3)(b)**
- F191** Words in Sch. 8 Pt. II Group 15 Note (1D) inserted (N.I.) (coming into force in accordance with reg. 1(1) of the amending Rule) by [The Universal Credit \(Consequential, Supplementary, Incidental and Miscellaneous Provisions\) Regulations \(Northern Ireland\) 2016 \(S.R. 2016/236\)](#), regs. 1(1), **5(3)**
- F192** Sch. 8 Pt. II Group 15 Notes (4)(a)(aa) substituted (5.12.2002) for Note (4)(a) by [The Value Added Tax \(Drugs, Medicines, Aids for the Handicapped and Charities Etc\) Order 2002 \(S.I.2002/2813\)](#), **art. 4**
- F193** Words in Sch. 8 Pt. II Group 15 Note (4)(a) substituted (28.6.2016) by [The Value Added Tax \(Drugs, Medicines, Aids and Charities, etc.\) Order 2016 \(S.I. 2016/620\)](#), arts. 1, **2(3)(a)**
- F194** Sch. 8 Pt. 2 Group 15 Note 4(c) omitted (30.11.2022) by virtue of [The Health and Social Care Act \(Northern Ireland\) 2022 \(Consequential Amendments\) Order 2022 \(S.I. 2022/1174\)](#), arts. 1(2), **5(b)**
- F195** Words in Sch. 8 Pt. II Group 15 Note (4)(g) substituted (28.6.2016) by [The Value Added Tax \(Drugs, Medicines, Aids and Charities, etc.\) Order 2016 \(S.I. 2016/620\)](#), arts. 1, **2(3)(c)(i)**
- F196** Words in Sch. 8 Pt. II Group 15 Note (4)(g) substituted (28.6.2016) by [The Value Added Tax \(Drugs, Medicines, Aids and Charities, etc.\) Order 2016 \(S.I. 2016/620\)](#), arts. 1, **2(3)(c)(ii)**
- F197** Sch. 8 Pt. 2 Group 15 Note 4(j) substituted (1.7.2022) by [Health and Care Act 2022 \(c. 31\)](#), s. 186(6), **Sch. 4 para. 42(3)**; S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)
- F198** Sch. 8 Pt. II Group 15 Notes (4A)(4B) inserted (19.3.1997 with effect as mentioned in s. 34(3) of the amending Act) by S.I. 1997 c. 16, s. **34(1)(3)**
- F199** Sch. 8 Pt. II Group 15 Note (5) substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 7 para. 8(b)**
- F200** Sch. 8 Pt. II Group 15 Note (5A)(5B) inserted (19.3.1997 with effect as mentioned in s. 34(3) of the amending Act) by S.I. 1997 c. 16, s. **34(2)(3)**
- F201** Word in Sch. 8 Pt. II Group 15 Notes (5A)(5B) substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 7 para. 8(a)**
- F202** Sch. 8 Pt. II Group 15 Notes (10A)-(10C) inserted (1.4.2000) by S.I. 2000/805, **art. 9**
- F203** Sch. 8 Pt. II Group 15 Note (11)(a) substituted (14.8.2012) by [The Human Medicines Regulations 2012 \(S.I. 2012/1916\)](#), reg. 1(2), **Sch. 34 para. 42(b)(i)** (with Sch. 32)
- F204** Sch. 8 Pt. II Group 15 Note (11)(b)(c) omitted (14.8.2012) by virtue of [The Human Medicines Regulations 2012 \(S.I. 2012/1916\)](#), reg. 1(2), **Sch. 34 para. 42(b)(ii)** (with Sch. 32)
- F205** Sch. 8 Pt. II Group 15 Note 11(d) added (1.10.2006) by [The Veterinary Medicines Regulations 2006 \(S.I. 2006/2407\)](#), reg. 1, **Sch. 9 para. 10(b)(ii)** (with regs. 2(4), 3)

### Marginal Citations

- M10** 1990 c. 19.  
**M11** 1978 c. 29.

### Textual Amendments

- F139** Words in Sch. 8 substituted (1.7.2022) by [Health and Care Act 2022 \(c. 31\)](#), s. 186(6), Sch. 1 para. 1(1)(2); S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)
- F182** Sch. 8 Pt. II Group 15 Notes (1)-(1F) substituted for Note (1) (1.4.2000) by S.I. 2000/805, **art. 8**
- F183** Word in Sch. 8 Pt. II Group 15 Notes (1C)-(4A) substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 7 para. 8(a)**
- F184** 1992 c. 4.
- F185** 1992 c. 7.
- F186** 1995 c. 18; definition amended by paragraph 2(4)(a) of Schedule 7 to the [Welfare Reform and Pensions Act 1999 \(c. 30\)](#).
- F187** S.I. 1995/2705 (N.I. 15); definition amended by the [Welfare Reform and Pensions \(Northern Ireland\) Order 1999 \(S.I. 1999/3147 \(N.I. 11\)\)](#).

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 8 is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- F188** Sch. 8 Pt. II Group 15 Note (1D)(e)(f) substituted (6.4.2003) by Tax Credits Act 2002 (c. 21), s. 61, **Sch. 3 para. 49**; S.I. 2003/962, art. 2(3)(d)(iii)
- F189** Word in Sch. 8 Pt. II Group 15 Note (1D)(e) omitted (29.4.2013) by virtue of The Universal Credit (Consequential, Supplementary, Incidental and Miscellaneous Provisions) Regulations 2013 (S.I. 2013/630), regs. 1(2), **9(3)(a)**
- F190** Sch. 8 Pt. II Group 15 Note (1D)(g) and word inserted (29.4.2013) by The Universal Credit (Consequential, Supplementary, Incidental and Miscellaneous Provisions) Regulations 2013 (S.I. 2013/630), regs. 1(2), **9(3)(b)**
- F191** Words in Sch. 8 Pt. II Group 15 Note (1D) inserted (N.I.) (coming into force in accordance with reg. 1(1) of the amending Rule) by The Universal Credit (Consequential, Supplementary, Incidental and Miscellaneous Provisions) Regulations (Northern Ireland) 2016 (S.R. 2016/236), regs. 1(1), **5(3)**
- F192** Sch. 8 Pt. II Group 15 Notes (4)(a)(aa) substituted (5.12.2002) for Note (4)(a) by The Value Added Tax (Drugs, Medicines, Aids for the Handicapped and Charities Etc) Order 2002 (S.I.2002/2813), **art. 4**
- F193** Words in Sch. 8 Pt. II Group 15 Note (4)(a) substituted (28.6.2016) by The Value Added Tax (Drugs, Medicines, Aids and Charities, etc.) Order 2016 (S.I. 2016/620), arts. 1, **2(3)(a)**
- F194** Sch. 8 Pt. 2 Group 15 Note 4(c) omitted (30.11.2022) by virtue of The Health and Social Care Act (Northern Ireland) 2022 (Consequential Amendments) Order 2022 (S.I. 2022/1174), arts. 1(2), **5(b)**
- F195** Words in Sch. 8 Pt. II Group 15 Note (4)(g) substituted (28.6.2016) by The Value Added Tax (Drugs, Medicines, Aids and Charities, etc.) Order 2016 (S.I. 2016/620), arts. 1, **2(3)(c)(i)**
- F196** Words in Sch. 8 Pt. II Group 15 Note (4)(g) substituted (28.6.2016) by The Value Added Tax (Drugs, Medicines, Aids and Charities, etc.) Order 2016 (S.I. 2016/620), arts. 1, **2(3)(c)(ii)**
- F197** Sch. 8 Pt. 2 Group 15 Note 4(j) substituted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), **Sch. 4 para. 42(3)**; S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)
- F198** Sch. 8 Pt. II Group 15 Notes (4A)(4B) inserted (19.3.1997 with effect as mentioned in s. 34(3) of the amending Act) by S.I. 1997 c. 16, s. **34(1)(3)**
- F199** Sch. 8 Pt. II Group 15 Note (5) substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by Finance Act 2017 (c. 10), **Sch. 7 para. 8(b)**
- F200** Sch. 8 Pt. II Group 15 Note (5A)(5B) inserted (19.3.1997 with effect as mentioned in s. 34(3) of the amending Act) by S.I. 1997 c. 16, s. **34(2)(3)**
- F201** Word in Sch. 8 Pt. II Group 15 Notes (5A)(5B) substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by Finance Act 2017 (c. 10), **Sch. 7 para. 8(a)**
- F202** Sch. 8 Pt. II Group 15 Notes (10A)-(10C) inserted (1.4.2000) by S.I. 2000/805, **art. 9**
- F203** Sch. 8 Pt. II Group 15 Note (11)(a) substituted (14.8.2012) by The Human Medicines Regulations 2012 (S.I. 2012/1916), reg. 1(2), **Sch. 34 para. 42(b)(i)** (with Sch. 32)
- F204** Sch. 8 Pt. II Group 15 Note (11)(b)(c) omitted (14.8.2012) by virtue of The Human Medicines Regulations 2012 (S.I. 2012/1916), reg. 1(2), **Sch. 34 para. 42(b)(ii)** (with Sch. 32)
- F205** Sch. 8 Pt. II Group 15 Note 11(d) added (1.10.2006) by The Veterinary Medicines Regulations 2006 (S.I. 2006/2407), reg. 1, **Sch. 9 para. 10(b)(ii)** (with regs. 2(4), 3)

#### Marginal Citations

- M10** 1990 c. 19.  
**M11** 1978 c. 29.

## GROUP 16— CLOTHING AND FOOTWEAR

### Item No.

- 1 Articles designed as clothing or footwear for young children and not suitable for older persons.
- 2 The supply to a person for use otherwise than by employees of his of protective boots and helmets for industrial use.

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- 3 Protective helmets for wear by a person driving or riding a motor bicycle [<sup>F206</sup>or riding a pedal cycle].

**Textual Amendments**

**F206** Words in Sch. 8 Pt. II Group 16 item 3 inserted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by [S.I. 2001/732](#), [art. 3](#)

*Notes:*

- (1) “Clothing” includes hats and other headgear.
- (2) Item 1 does not include articles of clothing made wholly or partly of fur skin, except—
- (a) headgear;
  - (b) gloves;
  - (c) buttons, belts and buckles;
  - (d) any garment merely trimmed with fur skin unless the trimming has an area greater than one-fifth of the area of the outside material or, in the case of a new garment, represents a cost to the manufacturer greater than the cost to him of the other components.
- (3) “Fur skin” means any skin with fur, hair or wool attached except—
- (a) rabbit skin;
  - (b) woolled sheep or lamb skin; and
  - (c) the skin, if neither tanned nor dressed, of bovine cattle (including buffalo), equine animals, goats or kids (other than Yemen, Mongolian and Tibetan goats or kids), swine (including peccary), chamois, gazelles, deer or dogs.
- (4) [<sup>F207</sup>Item 2 applies only where the goods to which it refers are—]
- (a) goods which—
    - (i) are manufactured to standards approved by the British Standards Institution; and
    - (ii) bear a marking indicating compliance with the specification relating to such goods; or
  - (b) goods which—
    - [<sup>F208</sup>(i) are manufactured to standards which satisfy the requirements of regulation 8(2) of the Personal Protective Equipment Regulations 2002, and
    - (ii) bear the mark of conformity required by that regulation.]
- [<sup>F209</sup>(4A) Item 3 does not apply to a protective helmet unless—
- (a) it is of a type that on 30th June 2000 is prescribed by regulations made under section 17 of the Road Traffic Act 1988 <sup>F210</sup> (types of helmet recommended as affording protection to persons on or in motor cycles from injury in the event of accident); or
  - (b) it is of a type that—
    - [<sup>F211</sup>(i) is manufactured to standards which satisfy the requirements of regulation 8(2) of the Personal Protective Equipment Regulations 2002, and
    - (ii) bears the mark of conformity required by that regulation.]]

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- (5) Items 1, 2 and 3 include the supply of the services described in paragraphs 1(1) and [F212 5(4)] of Schedule 4 in respect of goods comprised in the items, but, in the case of goods comprised in item 2, only if the goods are for use otherwise than by employees of the person to whom the services are supplied.

**Textual Amendments**

- F207** Words in Sch. 8 Pt. II Group 16 Note (4) substituted (30.6.2000) by [S.I. 2000/1517, art. 3](#)
- F208** Words in [Sch. 8 Pt. 2 Group 16 Note \(4\)\(b\)](#) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 94\(8\)\(a\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495, regs. 1\(2\), 21](#)), [S.I. 2020/1545, Pt. 4](#) and [2020 c. 26, Sch. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(b\)](#) (with [reg. 7](#))
- F209** [Sch. 8 Pt. II Group 16 Note \(4A\)](#) substituted (1.4.2001 with effect as mentioned in [art. 1](#) of the amending S.I.) by [S.I. 2001/732, art. 6](#)
- F210** [1988 c. 52](#), the current standards are laid down by the Secretary of State for the Environment, Transport and the Regions in the [Motor Cycles \(Protective Helmets\) Regulations 1998 \(S.I. 1998/1807\)](#) as amended by the [Motor Cycles \(Protective Helmets\) \(Amendment\) Regulations 2000 \(S.I. 2000/1488\)](#).
- F211** Words in [Sch. 8 Pt. 2 Group 16 Note \(4A\)\(b\)](#) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 94\(8\)\(b\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495, regs. 1\(2\), 21](#)), [S.I. 2020/1545, Pt. 4](#) and [2020 c. 26, Sch. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(b\)](#) (with [reg. 7](#))
- F212** Words in [Sch. 8 Pt. II Group 16 Note \(5\)](#) substituted (30.6.2000) by [S.I. 2000/1517, art. 5](#)

**Textual Amendments**

- F207** Words in [Sch. 8 Pt. II Group 16 Note \(4\)](#) substituted (30.6.2000) by [S.I. 2000/1517, art. 3](#)
- F208** Words in [Sch. 8 Pt. 2 Group 16 Note \(4\)\(b\)](#) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 94\(8\)\(a\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495, regs. 1\(2\), 21](#)), [S.I. 2020/1545, Pt. 4](#) and [2020 c. 26, Sch. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(b\)](#) (with [reg. 7](#))
- F209** [Sch. 8 Pt. II Group 16 Note \(4A\)](#) substituted (1.4.2001 with effect as mentioned in [art. 1](#) of the amending S.I.) by [S.I. 2001/732, art. 6](#)
- F210** [1988 c. 52](#), the current standards are laid down by the Secretary of State for the Environment, Transport and the Regions in the [Motor Cycles \(Protective Helmets\) Regulations 1998 \(S.I. 1998/1807\)](#) as amended by the [Motor Cycles \(Protective Helmets\) \(Amendment\) Regulations 2000 \(S.I. 2000/1488\)](#).
- F211** Words in [Sch. 8 Pt. 2 Group 16 Note \(4A\)\(b\)](#) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 94\(8\)\(b\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495, regs. 1\(2\), 21](#)), [S.I. 2020/1545, Pt. 4](#) and [2020 c. 26, Sch. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(b\)](#) (with [reg. 7](#))
- F212** Words in [Sch. 8 Pt. II Group 16 Note \(5\)](#) substituted (30.6.2000) by [S.I. 2000/1517, art. 5](#)

**GROUP 17—EMISSIONS ALLOWANCES**

F213 .....



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**Textual Amendments**

**F213** Sch. 8 Pt. II Group 17 omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Value Added Tax \(Emissions Allowances\) Order 2010 \(S.I. 2010/2549\)](#), arts. 1(2), **2(3)**

**F214** **GROUP 18 ...**

**Textual Amendments**

**F214** Sch. 8 Pt. 2 Group 18 omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 94(9)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), **21**), S.I. 2020/1545, **Pt. 4** and 2020 c. 26, **Sch. 2 para. 7(7)-(9)**); S.I. 2020/1642, **reg. 4(b)** (with reg. 7) (which amending provision Sch. 8 para. 94(9) is itself omitted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), Sch. 2 para. 10(3) (with **Sch. 2 para. 7(7)-(9)**); S.I. 2020/1642, **reg. 9**)

F214F215 1. ....

**Textual Amendments**

**F215** Words in Sch. 8 Pt. 2 Group 18 Note (2) substituted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), **Sch. 2 para. 8** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, **reg. 9**

**Textual Amendments**

**F215** Words in Sch. 8 Pt. 2 Group 18 Note (2) substituted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), **Sch. 2 para. 8** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, **reg. 9**

**[F216] GROUP 19 - WOMEN'S SANITARY PRODUCTS**

**Textual Amendments**

**F216** Sch. 8 Pt. 2 Group 19 inserted (with effect in accordance with s. 126(5)(6) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), s. **126(4)**; S.I. 2020/1642, **reg. 3**

Item No.

1 The supply of women's sanitary products.

NOTES

(1) In this Group “women's sanitary products” means women's sanitary products of any of the following descriptions—

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- (a) subject to Note (2), products that are designed, and marketed, as being solely for use for absorbing, or otherwise collecting, lochia or menstrual flow;
  - (b) panty liners, other than panty liners that are designed as being primarily for use as incontinence products;
  - (c) sanitary belts;
  - [ reusable underwear that is designed, and marketed, as being primarily for
  - <sup>F217</sup>(d) use for absorbing, or otherwise collecting, lochia or menstrual flow.]
- (2) Note (1)(a) does not include protective briefs or any other form of clothing.]

#### Textual Amendments

**F217** Sch. 8 Pt. 2 Group 19 Note (1)(d) inserted (1.1.2024) by [The Value Added Tax \(Women’s Sanitary Products: Reusable Underwear\) Order 2023 \(S.I. 2023/1341\)](#), arts. 1, 2

### [<sup>F217</sup>[<sup>F218</sup>GROUP 20—PERSONAL PROTECTIVE EQUIPMENT (CORONAVIRUS)

#### Textual Amendments

**F218** Sch. 8 Pt. 2 Group 20 inserted (1.5.2020) by [The Value Added Tax \(Zero Rate for Personal Protective Equipment\) \(Coronavirus\) Order 2020 \(S.I. 2020/458\)](#), arts. 1, 4

#### Item No.

1. The supply of equipment to provide protection from infection where the supply is made in the period beginning with 1st May 2020 and ending with [<sup>F219</sup>31st October 2020].

#### NOTES

- (1) In this Group “equipment to provide protection from infection” means personal protective equipment recommended for use in connection with protection from infection with coronavirus in guidance published by Public Health England on 24th April 2020 titled “Guidance, COVID-19 personal protective equipment (PPE)” namely—
  - (a) disposable gloves,
  - (b) disposable plastic aprons,
  - (c) disposable fluid-resistant coveralls or gowns,
  - (d) surgical masks (including fluid-resistant type IIR surgical masks),
  - (e) filtering face piece respirators, and
  - (f) eye and face protection (including single or reusable full face visors or goggles).
- (2) Item 1 does not include—
  - (a) any of the supplies described in Group 12 or Group 15 of this Schedule, or
  - (b) any of the supplies that would be exempt by virtue of Group 7 of Schedule 9.
- (3) In this Group “coronavirus” means severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2).]

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### Textual Amendments

**F219** Words in Sch. 8 Pt. 2 Group 20 substituted (30.7.2020) by [The Value Added Tax \(Zero Rate for Personal Protective Equipment\) \(Extension\) \(Coronavirus\) Order 2020 \(S.I. 2020/698\)](#), arts. 1, 3

## [<sup>F220</sup>GROUP 21

### ONLINE MARKETPLACES (DEEMED SUPPLY)

### Textual Amendments

**F220** Sch. 8 Pt. 2 Group 21 inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), [Sch. 3 para. 16\(3\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, [reg. 9](#)

#### *Item No.*

- 1 A supply by a person established outside the United Kingdom that is deemed to be a supply to an operator of an online marketplace by virtue of section 5A, provided that the supply does not involve the goods being imported for the purposes of that section.]

## [<sup>F221</sup>GROUP 22

### FREE ZONES

### Textual Amendments

**F221** Sch. 8 Pt. II Group 22 inserted (8.11.2021) by [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021 \(S.I. 2021/1156\)](#), regs. 1, [8\(3\)](#)

#### *Item No*

1. The supply by one free zone business (“A”) to another free zone business (“B”) of—
  - (a) free zone procedure goods, if—
    - (i) the supply of the goods would (apart from this provision) be taxable but not zero-rated, and
    - (ii) A was authorised to make the supply;
  - (b) a service wholly performed in the free zone on or in relation to free zone procedure goods by a person authorised to do so, if—
    - (i) the supply of the service would (apart from this provision) be taxable but not zero-rated, and
    - (ii) before a VAT invoice is issued in respect of the supply, B notifies A in writing that this provision applies to the supply.

NOTES

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 8 is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (1) “Free zone business” means a person who is—
  - (a) authorised to declare goods for a free zone procedure or to carry out a free zone activity, and
  - (b) registered under this Act or exempted from registration under paragraph 13 of Schedule 1A to this Act.
- (2) References to a person authorised to do a thing are references to a person authorised in accordance with the Special Procedures Regulations to do that thing.
- (3) “Special Procedures Regulations” means the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018.
- (4) “Free zone activity” and “free zone procedure” have the meanings given by the Special Procedures Regulations.
- (5) Goods are “free zone procedure goods” if they—
  - (a) are subject to a free zone procedure, or
  - (b) comprise goods within paragraph (a) that have been combined with domestic goods by a person authorised to do so.
- (6) “Domestic goods” has the meaning given by section 33 of the Taxation (Cross-border Trade) Act 2018.
- (7) “Free zone” means an area in the United Kingdom designated as a special area for customs purposes under section 100A of the Management Act.]]

### [<sup>F222</sup>GROUP 23

INSTALLATION OF ENERGY-SAVING MATERIALS IN ENGLAND AND WALES AND SCOTLAND FROM 1 APRIL 2022 TO 31 MARCH 2027 [<sup>F223</sup>, AND IN NORTHERN IRELAND FROM 1ST MAY 2023 TO 31ST MARCH 2027]

#### Textual Amendments

**F222** Sch. 8 Pt. 2 Group 23 inserted (1.4.2022) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2022 \(S.I. 2022/361\)](#), arts. 2, 7(3)

**F223** Words in Sch. 8 Pt. 2 Group 23 heading inserted (1.5.2023) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2023 \(S.I. 2023/376\)](#), arts. 1, 3(3)(a)

#### Item No

1. Relevant supplies of services of installing energy-saving materials in [<sup>F224</sup>—
  - (a) residential accommodation, or
  - (b) a building intended for use solely for a relevant charitable purpose.]<sup>F225</sup> ....

#### Textual Amendments

**F224** Words in Sch. 8 Pt. 2 Group 23 Item 1 substituted (1.2.2024) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2024 \(S.I. 2024/24\)](#), arts. 1(2), 3(2)

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 8 is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

**F225** Words in Sch. 8 Pt. 2 Group 23 Item 1 omitted (1.5.2023) by virtue of [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2023 \(S.I. 2023/376\)](#), arts. 1, **3(3)(b)**

2. Relevant supplies of energy-saving materials by a person who installs those materials in <sup>F226</sup>—
- (a) residential accommodation, or
  - (b) a building intended for use solely for a relevant charitable purpose.]<sup>F227</sup> ....

#### Textual Amendments

**F226** Words in Sch. 8 Pt. 2 Group 23 Item 2 substituted (1.2.2024) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2024 \(S.I. 2024/24\)](#), arts. 1(2), **3(2)**

**F227** Words in Sch. 8 Pt. 2 Group 23 Item 2 omitted (1.5.2023) by virtue of [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2023 \(S.I. 2023/376\)](#), arts. 1, **3(3)(b)**

#### NOTES:

##### *Meaning of “energy-saving materials”*

1. <sup>F228</sup>(1) [ For the purposes of this Group “energy saving materials” means any of the following—
- (a) insulation for walls, floors, ceilings, roofs or lofts or for water tanks, pipes or other plumbing fittings;
  - (b) draught stripping for windows and doors;
  - (c) central heating system controls (including thermostatic radiator valves);
  - (d) hot water system controls;
  - (e) solar panels;
  - (f) wind turbines;
  - (g) water turbines;
  - (h) ground source heat pumps;
  - (i) air source heat pumps;
  - <sup>F229</sup>(ia) [ water source heat pumps;]
  - (j) micro combined heat and power units;
  - (k) boilers designed to be fuelled solely by wood, straw or similar vegetal matter.
  - <sup>F230</sup>(l) [ electrical storage batteries within sub-paragraph (2);]
  - (m) smart diverters.]
- [ An electrical storage battery is within this sub-paragraph if it is intended for use <sup>F231</sup>(2) solely for storing energy converted from electricity that was—
- (a) supplied to the residential accommodation or building in question, or
  - (b) generated by a microgeneration system.
- (3) In sub-paragraph (2), “supplied” is to be construed in accordance with Part 1 of the Electricity Act 1989 (see section 64(1) of that Act).

*Changes to legislation: Value Added Tax Act 1994, SCHEDULE 8 is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (4) In sub-paragraph (1)(m), “smart diverter” means a device capable of automatically diverting electricity generated by a microgeneration system to one or more appliances, in particular circumstances.
- (5) In sub-paragraphs (2) and (4), “microgeneration system” means equipment—
- (a) that generates electricity, and
  - (b) that is itself an energy-saving material for the purposes of this Group.]

#### Textual Amendments

- F228** Sch. 8 Pt. 2 Group 23 Notes para. 1 renumbered as Sch. 8 Pt. 2 Group 23 Notes para. 1(1) (1.2.2024) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2024 \(S.I. 2024/24\)](#), arts. 1(2), **3(3)(a)**
- F229** Sch. 8 Pt. 2 Group 23 Notes para. 1(1)(ia) inserted (1.2.2024) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2024 \(S.I. 2024/24\)](#), arts. 1(2), **3(3)(b)**
- F230** Sch. 8 Pt. 2 Group 23 Notes para. 1(1)(l)(m) inserted (1.2.2024) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2024 \(S.I. 2024/24\)](#), arts. 1(2), **3(3)(c)**
- F231** Sch. 8 Pt. 2 Group 23 Notes para. 1(2)-(5) inserted (1.2.2024) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2024 \(S.I. 2024/24\)](#), arts. 1(2), **3(3)(d)**

#### Meaning of “residential accommodation”

2. (1) For the purposes of this Group “residential accommodation” means —
- (a) a building, or part of a building, that consists of a dwelling or a number of dwellings;
  - (b) a building, or part of a building, used for a relevant residential purpose;
  - (c) a caravan used as a place of permanent habitation; or
  - (d) a houseboat.
- (2) For the purposes of this Group “use for a relevant residential purpose” has the same meaning as it has for the purposes of Group 1 in Schedule 7A (see paragraph 7(1) of the Notes to that Group).
- (3) In sub-paragraph (1)(d) “houseboat” has the meaning given by paragraph 7(3) of the Notes to Group 1 in Schedule 7A.

#### Meaning of “relevant supplies”

3. For the purposes of this Group “relevant supplies” means supplies made <sup>[**F232**]</sup>—
- (a) where the residential accommodation is in England, Wales or Scotland, on or after 1st April 2022 and before 1st April 2027; and
  - (b) where the residential accommodation is in Northern Ireland, on or after 1st May 2023 and before 1st April 2027]].

#### Textual Amendments

- F232** Words in Sch. 8 Pt. 2 Group 23 Note 3 substituted (1.5.2023) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2023 \(S.I. 2023/376\)](#), arts. 1, **3(3)(c)**

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**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 8 is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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### *Installation of heat pumps*

- [<sup>F233</sup>4 For the purposes of item 1, “installing energy-saving materials” includes carrying out groundworks, or dredging a body of water, in order to install pipework or other equipment necessary for the operation of a ground source heat pump or a water source heat pump.

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#### **Textual Amendments**

**F233** Sch. 8 Pt. 2 Group 23 Notes paras. 4, 5 and cross-headings inserted (1.2.2024) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2024 \(S.I. 2024/24\)](#), arts. 1(2), **3(4)**

### *Meaning of “use for a relevant charitable purpose”*

- 5 For the purposes of this Group a building is used “for a relevant charitable purpose” if it is used by a charity—
- (a) otherwise than in the course or furtherance of a business, or
  - (b) as a village hall or similarly in providing social or recreational facilities for a local community.]

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#### **Textual Amendments**

**F233** Sch. 8 Pt. 2 Group 23 Notes paras. 4, 5 and cross-headings inserted (1.2.2024) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2024 \(S.I. 2024/24\)](#), arts. 1(2), **3(4)**

**Changes to legislation:**

Value Added Tax Act 1994, SCHEDULE 8 is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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**Changes and effects yet to be applied to :**

- Sch. 8 Pt. 2 Group 6 Note 1(a)(ia) inserted by [2023 asc 3 Sch. 13 para. 170\(a\)](#)
- Sch. 8 Pt. 2 Group 6 Note 1(b)(ia) inserted by [2023 asc 3 Sch. 13 para. 170\(b\)](#)
- Sch. 8 Pt. 2 Group 18 omitted by [2018 c. 22 Sch. 8 para. 94\(9\)](#) (This amendment not applied to legislation.gov.uk. 2018 c. 22, Sch. 8 para. 94(9) omitted by 2020 c. 26 Sch. 2 para. 10(3))
- Sch. 8 Pt. 2 Group 23 omitted by [S.I. 2022/361 art. 8\(2\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Art. 8 omitted (1.5.2023) without ever being in force by virtue of S.I. 2023/376, arts. 1, 5)
- Sch. 8 Pt. 2 Group 8 Item 12 substituted by [S.I. 2019/73 reg. 6](#)
- Sch. 8 Pt. 2 Group 8 words inserted by [2018 c. 22 Sch. 8 para. 94\(4\)\(c\)](#) (This amendment not applied to legislation.gov.uk. 2018 c. 22, Sch. 8 para. 94(4)(c) revoked prospectively by S.I. 2020/1312, regs. 1, 2)
- Sch. 8 Pt. 2 Group 12 words repealed by [S.I. 2015/2006 \(N.I.\) Sch. 12 Pt. 8](#)
- Sch. 8 Pt. 1 Table words omitted by [S.I. 2022/361 art. 8\(2\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Art. 8 omitted (1.5.2023) without ever being in force by virtue of S.I. 2023/376, arts. 1, 5)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 51A repealed by [S.I. 2008/1146 art. 5\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 51A by 1995 c. 4, s. 26(1) never came into force)
- Sch. 10 para. 8(2)(3) inserted by [1995 c. 4 s. 26\(2\)](#) (This amendment not applied to legislation.gov.uk. S. 26 repealed (1.6.2008) without ever being in force by S.I. 2008/1146, art. 5)