

---

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Part I. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 8

#### 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]	

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Part I. (See end of Document for details)*

[ <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](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Part I.