
Changes to legislation: Licensing Act 2003, Cross Heading: Miscellaneous exempt supplies 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 2

PROVISION OF LATE NIGHT REFRESHMENT

Miscellaneous exempt supplies

- 5 (1) The following supplies of hot food or hot drink are exempt supplies for the purposes of paragraph 1(1)—
- (a) the supply of hot drink which consists of or contains alcohol,
 - (b) the supply of hot drink by means of a vending machine,
 - (c) the supply of hot food or hot drink free of charge,
 - (d) the supply of hot food or hot drink by a registered charity or a person authorised by a registered charity,
 - (e) the supply of hot food or hot drink on a vehicle at a time when the vehicle is not permanently or temporarily parked.
- (2) Hot drink is supplied by means of a vending machine for the purposes of sub-paragraph (1)(b) only if—
- (a) the payment for the hot drink is inserted into the machine by a member of the public, and
 - (b) the hot drink is supplied directly by the machine to a member of the public.
- (3) Hot food or hot drink is not to be regarded as supplied free of charge for the purposes of sub-paragraph (1)(c) if, in order to obtain the hot food or hot drink, a charge must be paid—
- (a) for admission to any premises, or
 - (b) for some other item.
- [^{F1}(4) In sub-paragraph (1)(d) “registered charity” means--
- (a) a charity which is registered in accordance with section 30 of the Charities Act 2011, or
 - (b) a charity which by virtue of subsection (2) of that section is not required to be so registered.]

Textual Amendments

- F1** Sch. 2 para. 5(4) substituted (14.3.2012) by [Charities Act 2011 \(c. 25\), s. 355, Sch. 7 para. 96](#) (with [s. 20\(2\), Sch. 8](#))

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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):

- Pt. 5A inserted by 2015 c. 20 s. 67(2)Sch. 17
- s. 2(1A) inserted by 2015 c. 20 s. 67(1)
- s. 10(4)(e) and word inserted by 2011 c. 13 s. 121(3)(b)
- s. 140(2)(e) inserted by 2015 c. 20 s. 67(4)(b)
- s. 141(2)(e) inserted by 2015 c. 20 s. 67(5)(b)
- s. 143(2)(e) inserted by 2015 c. 20 s. 67(6)(b)
- s. 144(2)(e) inserted by 2015 c. 20 s. 67(7)(b)
- s. 147A(4)(c) inserted by 2015 c. 20 s. 67(8)(b)
- s. 153(4)(d) inserted by 2015 c. 20 s. 67(9)(b)
- s. 197(3)(cza) inserted by 2015 c. 20 s. 67(12)(a)
- s. 197A197B inserted by 2011 c. 13 s. 121(2)