
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2012, PART 1. (See end of Document for details)*

SCHEDULES

SCHEDULE 26

CATEGORISATION OF SUPPLIES

PART 1

ZERO-RATED SUPPLIES

Introductory

1 Part 2 of Schedule 8 of VATA 1994 (zero-rating) is amended as follows.

Food

2 (1) Group 1 (food) is amended as follows.

(2) After excepted item 4 insert—

“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.”

(3) In Note (3), omit the words from “and for the purposes of paragraph (b) above” to the end.

(4) After that Note insert—

“(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)—

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- (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.”

Protected buildings

- 3 (1) Group 6 (protected buildings) is amended as follows.
- (2) Omit items 2 and 3 (approved alterations and building materials).
- (3) In Note (3), for “(12) to (14) and (22) to (24)” substitute “ and (12) to (14) ”.
- (4) For Note (4) substitute—
- “(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) In Note (5), in paragraphs (a), (b) and (c) omit “or other supply”.
- (6) Omit Notes (6) to (11).

Commencement Information

- II** [Sch. 26 para. 3\(1\)](#) in force at Royal Assent and [Sch. 26 para. 3\(2\)-\(6\)](#) in force in relation to relevant supplies at 1.10.2015, see [Sch. 26 para. 7\(3\)](#)

Caravans

- 4 (1) Group 9 (caravans and houseboats) is amended as follows.
- (2) For item 1 substitute—
- “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 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.”
- (3) In item 3 for “5(3)” substitute “ 5(4) ”.
- (4) In the Note for “item 3” substitute “ item 4 ”.

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Commencement Information

I2 Sch. 26 para. 4 in force at 6.4.2013 see Sch. 26 para. 7(2)

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