

Finance Act 2016

2016 CHAPTER 24

PART 7

VAT

126 VAT: women's sanitary products

(1) VATA 1994 is amended as follows.

(2) In Schedule 7A (reduced rate)—

- (a) in Part 1 (index), omit the entry relating to women's sanitary products;
- (b) in Part 2 (the Groups), omit Group 4 (women's sanitary products).
- (3) In Schedule 8 (zero-rating), in Part 1 (index), at the end insert—

"Women's sanitary products Group 19".

(4) In Schedule 8, in Part 2 (the Groups), after Group 18 insert-

"GROUP 19 - WOMEN'S SANITARY PRODUCTS

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—
 - (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.
- (2) Note (1)(a) does not include protective briefs or any other form of clothing."
- (5) The amendments made by this section have effect in relation to supplies made, and acquisitions and importations taking place, on or after such day as the Treasury may by regulations made by statutory instrument appoint.
- (6) The date appointed under subsection (5) must not be after the later of-
 - (a) 1 April 2017, and
 - (b) the earliest date that may be appointed consistently with the United Kingdom's EU obligations.

Commencement Information

I1 S. 126 has effect as specified (31.12.2020) by The Finance Act 2016, Section 126 (Appointed Day), the Taxation (Cross-border Trade) Act 2018 (Appointed Day No. 8, Transition and Saving Provisions) and the Taxation (Post-transition Period) Act 2020 (Appointed Day No. 1) (EU Exit) Regulations 2020 (S.I. 2020/1642), reg. 3

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations.

View outstanding changes

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):

- Sch. 19 para. 12(5)(b) inserted by 2017 c. 32 Sch. 14 para. 49(2)(c)
- Sch. 19 para. 12(5)(a) word inserted by 2017 c. 32 Sch. 14 para. 49(2)(b)
- Sch. 19 para. 51(8)(b) words inserted by 2017 c. 32 Sch. 14 para. 48(2)
- Sch. 19 para. 53(1) words inserted by 2017 c. 32 Sch. 14 para. 48(4)(a)
- Sch. 19 para. 53(1) words inserted by 2017 c. 32 Sch. 14 para. 48(4)(b)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by 2017 c. 32
 Sch. 14 para. 49(2)(a)
- Sch. 19 para. 58(1) words substituted by 2017 c. 32 Sch. 14 para. 48(5)
- Sch. 20 para. 1(4)(e) inserted by 2021 c. 26 Sch. 27 para. 47(2)
- Sch. 20 para. 3(3)(d) and word inserted by 2021 c. 26 Sch. 27 para. 47(3)(b)
- Sch. 20 para. 5(5) inserted by 2021 c. 26 Sch. 27 para. 47(5)
- Sch. 22 para. 2(4B) inserted by 2021 c. 26 Sch. 27 para. 48(2)(c)
- Sch. 22 para. 3(4A) inserted by 2021 c. 26 Sch. 27 para. 48(3)