
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Paragraph 7. (See end of Document for details)

SCHEDULES

SCHEDULE 7

VAT: ZERO-RATING OF ADAPTED MOTOR VEHICLES ETC

Minor amendments

- 7 In Group 12 (drugs, medicines, aids for the handicapped etc)—
- (a) in items 2 to 19 and Notes (1) and (5B) to (9), for each occurrence of “handicapped” substitute “disabled”;
 - (b) for Note (3) substitute—
 - “(3) Any person who is chronically sick or disabled is “disabled” for the purposes of this Group.”;
 - (c) in the heading, for “handicapped,” substitute “disabled,”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Paragraph 7.