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STATUTORY INSTRUMENTS

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**2013 No. 601**

**The Value Added Tax (Independence Payment) Order 2013**

**Amendments to the Value Added Tax Act 1994**

**3.** In Schedule 8 to the Value Added Tax Act 1994 (zero-rating), in Group 12 (drugs, medicines, aids for the handicapped etc) —

- (a) in item 14, after “mobility component” insert “, of a personal independence payment by virtue of entitlement to the mobility component, of an armed forces independence payment”;
- (b) in Note (6)(b)(1), after “disability living allowance” insert “, the mobility component of the personal independence payment, armed forces independence payment”; and
- (c) in Note (7), omit the “and” at the end of paragraph (a), and after that paragraph insert—
  - “(aa) “personal independence payment” means a personal independence payment under Part 4 of the Welfare Reform Act 2012 or the corresponding provision having effect in Northern Ireland;
  - (ab) “armed forces independence payment” means an armed forces independence payment under a scheme established under section 1 of the Armed Forces (Pensions and Compensation) Act 2004; and”.