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STATUTORY INSTRUMENTS

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**2020 No. 458**

**The Value Added Tax (Zero Rate for Personal Protective Equipment) (Coronavirus) Order 2020**

**Amendment of Schedule 8 to the Value Added Tax Act 1994**

**4.** In Part 2 (the Groups), after Group 19 insert—

“GROUP 20—PERSONAL PROTECTIVE EQUIPMENT (CORONAVIRUS)

Item No

**1.** The supply of equipment to provide protection from infection where the supply is made in the period beginning with 1st May 2020 and ending with 31st July 2020.

NOTES

(1) In this Group “equipment to provide protection from infection” means personal protective equipment recommended for use in connection with protection from infection with coronavirus in guidance published by Public Health England on 24th April 2020 titled “Guidance, COVID-19 personal protective equipment (PPE)”<sup>(1)</sup> namely—

- (a) disposable gloves,
- (b) disposable plastic aprons,
- (c) disposable fluid-resistant coveralls or gowns,
- (d) surgical masks (including fluid-resistant type IIR surgical masks),
- (e) filtering face piece respirators, and
- (f) eye and face protection (including single or reusable full face visors or goggles).

(2) Item 1 does not include—

- (a) any of the supplies described in Group 12 or Group 15 of this Schedule, or
- (b) any of the supplies that would be exempt by virtue of Group 7 of Schedule 9.

(3) In this Group “coronavirus” means severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2).”

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(1) The guidance published by Public Health England is available alongside the Tax Information and Impact Note covering this instrument published on the government website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. A hard copy may also be obtained free of charge by contacting the HMRC helpline on 0300 200 3700 or by writing to HM Revenue and Customs – VAT Written Enquiries, 123 St Vincent Street, Glasgow City, Glasgow G2 5EA.