

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 19 - women's sanitary products. (See end of Document for details)

SCHEDULES

SCHEDULE 8

ZERO-RATING

PART II

THE GROUPS

[^{F1}GROUP 19 - WOMEN'S SANITARY PRODUCTS

Textual Amendments

F1 Sch. 8 Pt. 2 Group 19 inserted (with effect in accordance with s. 126(5)(6) of the amending Act) by Finance Act 2016 (c. 24), s. 126(4); S.I. 2020/1642, reg. 3

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;
- [reusable underwear that is designed, and marketed, as being primarily for
- ^{F2}(d) use for absorbing, or otherwise collecting, lochia or menstrual flow.]

(2) Note (1)(a) does not include protective briefs or any other form of clothing.]

Textual Amendments

F2 Sch. 8 Pt. 2 Group 19 Note (1)(d) inserted (1.1.2024) by The Value Added Tax (Women's Sanitary Products: Reusable Underwear) Order 2023 (S.I. 2023/1341), arts. 1, 2

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