

**2023 No. 1341**

**VALUE ADDED TAX**

**The Value Added Tax (Women’s Sanitary Products: Reusable Underwear) Order 2023**

*Made* - - - - - *6th December 2023*  
*Laid before the House of Commons* *8th December 2023*  
*Coming into force* - - *1st January 2024*

The Treasury make this Order in exercise of the powers conferred by sections 30(4) and 96(9) of the Value Added Tax Act 1994(a).

**Citation and commencement**

1. This Order may be cited as the Value Added Tax (Women’s Sanitary Products: Reusable Underwear) Order 2023 and comes into force on 1st January 2024.

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

2. In Schedule 8 to the Value Added Tax Act 1994 (zero-rating), in Group 19 (women’s sanitary products)(b), in Note (1), at the end insert—

“(d) reusable underwear that is designed, and marketed, as being primarily for use for absorbing, or otherwise collecting, lochia or menstrual flow.”.

6th December 2023 *Scott Mann*  
*Stuart Anderson*  
Two of the Lords Commissioners of His Majesty’s Treasury

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(a) 1994 c. 23. Section 96(9) was amended by paragraph 5 of Schedule 31 to the Finance Act 2001 (c. 9).  
(b) Group 19 was inserted into Schedule 8 by section 126(4) of the Finance Act 2016 (c. 24).

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends the Value Added Tax Act 1994 (c. 23) (“VATA”) to apply a zero-rate of value added tax to the supply of reusable period underwear.

Article 2 amends Group 19 of Schedule 8 to VATA to add reusable period underwear to the list of descriptions included within the definition of “women’s sanitary products” that are zero-rated supplies for the purposes of value added tax.

A Tax Information and Impact Note covering this instrument will be published on the government website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

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