
Status: Point in time view as at 01/07/1992. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), SCHEDULE 5. (See end of Document for details)

SCHEDULES

SCHEDULE 5

Section 16.

ZERO-RATING

GROUP 1—FOOD

The supply of anything comprised in the general items set out below, except—

- (a) a supply in the course of catering; and
- (b) a supply of anything comprised in any of the excepted items set out below, unless it is also comprised in any of the items overriding the exceptions set out below which relates to that excepted item.

General items

Item No.

1. Food of kind used for human consumption.
2. Animal feeding stuffs.
3. Seeds or other means of propagation of plants comprised in item 1 or 2.
4. Live animals of a kind generally used as, or yielding or producing, food for human consumption.

Excepted items

Item No.

1. Ice cream, ice lollies, frozen yogurt, water ices and similar frozen products, and prepared mixes and powders for making such products.

[^{F12}2. Confectionery, not including cakes or biscuits other than biscuits wholly or partly covered with chocolate or with some product similar in taste and appearance.]

3. Beverages chargeable with any duty of excise specifically charged on spirits, beer, wine or made-wine and preparations thereof.
4. Other manufactured beverages, including fruit juices and bottled waters, and syrups, concentrates, essences, powders, crystals or other products for the preparation of beverages.
5. Any of the following when packaged for human consumption without further preparation, namely, potato crisps, potato sticks, potato puffs, and similar products made from the potato, or from potato flour, or from potato starch, and savoury food products obtained by the swelling of cereals or cereal products; and salted or roasted nuts other than nuts in shell.
6. Pet foods, canned, packaged or prepared; packaged foods (not being pet foods) for birds other than poultry or game; and biscuits and meal for cats and dogs.

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7. Goods described in items 1, 2 and 3 of the general items which are canned, bottled, packaged or prepared for use—

- (a) in the domestic brewing of any beer;
- (b) in the domestic making of any cider or perry;
- (c) in the domestic production of any wine or made-wine.

Textual Amendments

F1 Words substituted by [S.I. 1988/507](#), [art. 2\(a\)](#)

Items overriding the exceptions

Item No.

1. Yogurt unsuitable for immediate consumption when frozen.
2. Drained cherries.
3. Candied peels.
4. Tea, maté, herbal teas and similar products, and preparations and extracts thereof.
5. Cocoa, coffee and chicory and other roasted coffee substitutes, and preparations and extracts thereof.
6. Preparations and extracts of meat, yeast, egg or milk.

Notes:

- (1) “Food” includes drink.
- (2) “Animal” includes bird, fish, crustacean and mollusc.
- (3) A supply of anything in the course of catering includes ^{F2}
 - (a) any supply of it for consumption on the premises on which it is supplied [^{F3} and
 - (b) any supply of hot food for consumption off those premises; and for the purpose of paragraph (b) above “hot food” means food which, or any part of which,-
 - (i) has been heated for the purpose of enabling it to be consumed at a temperature above the ambient air temperature; and
 - (ii) is at the time of the supply above that temperature].
- (4) Item 1 of the items overriding the exceptions relates to item 1 of the excepted items.
- (5) Items 2 and 3 of the items overriding the exceptions relate to item 2 of the excepted items [^{F4}, and, for the purposes of item 2 of the excepted items “confectionery” includes chocolates, sweets and biscuits; drained, glacé or crystallized fruits; and any item of sweetened prepared food which is normally eaten with the fingers.]
- (6) Items 4 to 6 of the items overriding the exceptions relate to item 4 of the excepted items.
- (7) Any supply described in this Group shall include a supply of services described in paragraph 1(1) of Schedule 2 to this Act.

Textual Amendments

F2 “(a” inserted (*retrospectively*) by [Finance Act 1984 \(c. 43, SIF 40:1\)](#), [s. 10\(1\)\(2\)\(a\)](#), Sch. 6 para. 1

F3 Words added (*retrospectively*) by [Finance Act 1984 \(c. 43, SIF 40:1\)](#), [s. 10\(1\)\(2\)\(a\)](#), Sch. 6 para. 1

F4 Words added by [S.I. 1988/507](#), [art. 2\(b\)](#)

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GROUP 2—SEWERAGE SERVICES AND WATER

Item No.

- 1 Services of—
- (a) reception, disposal or treatment of foul water or sewage in bulk; and
 - ^{F5}(b) emptying of any cesspools, septic tanks or similar receptacles which are used otherwise than in connection with the carrying on in the course of a business of a relevant industrial activity.]

Textual Amendments

F5 Sch. 5 Group 2 Item 1 paragraph (b) substituted by [Finance Act 1989 \(c. 26, SIF 40:2\)](#), s. 19(2)(5)

- 2 ^{F6}The supply, for use otherwise than in connection with the carrying on in the course of a business of a relevant industrial activity, of]water other than—
- (a) distilled water, deionised water and water of similar purity, and
 - (b) water comprised in any of the excepted items set out in Group 1.

^{F7}Note: “Relevant industrial activity” means any activity described in any of Divisions 1 to 5 of the 1980 edition of the publication prepared by the Central Statistical Office and known as the Standard Industrial Classification.]

Textual Amendments

F6 Words inserted by [Finance Act 1989 \(c. 26, SIF 40:2\)](#), s. 19(3)(5)

F7 Note inserted by [Finance Act 1989 \(c. 26, SIF 40:2\)](#), s. 19(4)(5)

GROUP 3—BOOKS, ETC.

Item No.

1. Books, booklets, brochures, pamphlets and leaflets.
2. Newspapers, journals and periodicals.
3. Children’s picture books and painting books.
4. Music (printed, duplicated or manuscript).
5. Maps, charts and topographical plans.
6. Covers, cases and other articles supplied with items 1 to 5 and not separately accounted for.

Note: Items 1 to 6—

- (a) do not include plans or drawings for industrial, architectural, engineering, commercial or similar purposes; but

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(b) include the supply of the services described in paragraph 1(1) of Schedule 2 to this Act in respect of goods comprised in the items.

GROUP 4—TALKING BOOKS FOR THE BLIND AND HANDICAPPED AND WIRELESS SETS FOR THE BLIND

ITEM NO.

- 1 The supply to the Royal National Institute for the Blind, the National Listening Library or other similar charities of—
- (a) magnetic tape specially adapted for the recording and reproduction of speech for the blind or severely handicapped;
 - (b) apparatus designed or specially adapted for the making on a magnetic tape, by way of the transfer of recorded speech from another magnetic tape, of a recording described in paragraph (f) below;
 - (c) apparatus designed or specially adapted for transfer to magnetic tapes of a recording made by apparatus described in paragraph (b) above;
 - (d) apparatus for re-winding magnetic tape described in paragraph (f) below;
 - (e) apparatus designed or specially adapted for the reproduction from recorded magnetic tape of speech for the blind or severely handicapped which is not available for use otherwise than by the blind or severely handicapped;
 - (f) magnetic tape upon which has been recorded speech for the blind or severely handicapped, such recording being suitable for reproduction only in the apparatus mentioned in paragraph (e) above;
 - [^{F8}(g) apparatus solely for the making on a magnetic tape of a sound recording which is for use by the blind or severely handicapped;]
 - [^{F9}(h) parts and accessories (other than a magnetic tape for use with apparatus described in paragraph (g) above) for goods comprised in paragraphs (a) to (g) above [^{F10};
 - (i) the supply of a service of repair or maintenance of any goods comprised in paragraphs (a) to (h) above]
- .]

Textual Amendments

- F8** Sch. 5 Group 4 Item 1(g) substituted by S.I. 1986/530, art. 2(a)
F9 Sch. 5 Group 4 Item 1(h) added by S.I. 1986/530, art. 2(b)
F10 Sch. 5 Group 4 item 1(i) added (1.4.1992) by S.I. 1992/628, art.2.

- [^{F11}2 The supply to a charity of—
- (a) wireless receiving sets; or
 - (b) apparatus solely for the making and reproduction of a sound recording on a magnetic tape permanently contained in a cassette,
- being goods solely for gratuitous loan to the blind.]

Note: The supply mentioned in items 1 and 2 includes the letting on hire of goods comprised in the items.

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Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), SCHEDULE 5. (See end of Document for details)

Textual Amendments

F11 Sch. 5 Group 4 Item 2 substituted by S.I. 1986/530, art. 2(c)

GROUP 5

GROUP 6

[^{F12}GROUP 7—FUEL AND POWER FOR DOMESTIC OR CHARITY USE

ITEM NO.]

Textual Amendments

F12 Sch. 5 Group 7 substituted by Finance Act 1989 (c. 26, SIF 40:2), s. 21(1)(2)

- 1 Supplies for qualifying use of—
- (a) coal, coke or other solid substances held out for sale solely as fuel;
 - (b) coal gas, water gas, producer gases or similar gases;
 - (c) petroleum gases, or other gaseous hydrocarbons, whether in a gaseous or liquid state;
 - (d) fuel oil, gas oil or kerosene; or
 - (e) electricity, heat or air-conditioning.

Notes:

- (1) “Qualifying use” means—
 - (a) domestic use; or
 - (b) use by a charity otherwise than in the course or furtherance of a business.
- (2) The following supplies are always for domestic use—
 - (a) a supply of not more than one tonne of coal or coke held out for sale as domestic fuel;
 - (b) a supply of wood, peat or charcoal not intended for sale by the recipient;
 - (c) a supply to a person at any premises of piped gas (that is, gas within paragraph (b) of item 1, or petroleum gas in a gaseous state, provided through pipes) where the gas (together with any other piped gas provided to him at the premises by the same supplier) was not provided at a rate exceeding 150 therms a month;
 - (d) a supply of petroleum gas in a liquid state where the gas is supplied in cylinders the net weight of each of which is less than 50 kilogrammes and either the number of cylinders supplied is 20 or fewer or the gas is not intended for sale by the recipient;

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- (e) a supply of petroleum gas in a liquid state, otherwise than in cylinders, to a person at any premises at which he is not able to store more than two tonnes of such gas;
 - (f) a supply of not more than 2,300 litres of fuel oil, gas oil or kerosene;
 - (g) a supply of electricity to a person at any premises where the electricity (together with any other electricity provided to him at the premises by the same supplier) was not provided at a rate exceeding 1000 kilowatt hours a month.
- (3) Supplies not within Note (2) are for domestic use if and only if the goods supplied are for use in-
- (a) a building, or part of a building, which consists of a dwelling or number of dwellings;
 - (b) a building, or part of a building, used for a relevant residential purpose;
 - (c) self-catering holiday accommodation;
 - (d) a caravan; or
 - (e) a houseboat.
- (4) Use for a relevant residential purpose means use as—
- (a) a home or other institution providing residential accommodation for children;
 - (b) a home or other institution providing residential accommodation with personal care for persons in need of personal care by reason of old age, disablement, past or present dependence on alcohol or drugs or past or present mental disorder;
 - (c) a hospice;
 - (d) residential accommodation for students or school pupils;
 - (e) residential accommodation for members of any of the armed forces;
 - (f) a monastery, nunnery or similar establishment; or
 - (g) an institution which is the sole or main residence of at least 90 per cent. of its residents,
- except use as a hospital, a prison or similar institution or an hotel or inn or similar establishment.
- (5) Self-catering holiday accommodation includes any accommodation advertised or held out as such.
- (6) “Houseboat” means a boat or other floating decked structure designed or adapted for use solely as a place of permanent habitation and not having means of, or capable of being readily adapted for, self-propulsion.
- (7) Where there is a supply of goods partly for qualifying use and partly not-
- (a) if at least 60 per cent. of the goods are supplied for qualifying use, the whole supply shall be treated as a supply for qualifying use; and
 - (b) in any other case, an apportionment shall be made to determine the extent to which the supply is a supply for qualifying use.
- (8) Paragraph (a) of item 1 shall be deemed to include combustible materials put up for sale for kindling fires but shall not include matches upon which a duty of customs or excise has been or is to be charged.

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- (9) Paragraphs (b) and (c) of item 1 do not include any road fuel gas (within the meaning of the Hydrocarbon Oil Duties Act 1979) on which a duty of excise has been charged or is chargeable.
- (10) Paragraph (d) of item 1 does not include hydrocarbon oil on which a duty of excise has been or is to be charged without relief from, or rebate of, such duty by virtue of the provisions of the Hydrocarbon Oil Duties Act 1979.
- (11) “Fuel oil” means heavy oil which contains in solution an amount of asphaltenes of not less than 0.5 per cent. or which contains less than 0.5 per cent. but not less than 0.1 per cent. of asphaltenes and has a closed flash point not exceeding 150°C.
- (12) “Gas oil” means heavy oil of which not more than 50 per cent. by volume distils at a temperature not exceeding 240°C and of which more than 50 per cent. by volume distils at a temperature not exceeding 340°C.
- (13) “Kerosene” means heavy oil of which more than 50 per cent. by volume distils at a temperature not exceeding 240°C.
- (14) “Heavy oil” shall have the same meaning as in the Hydrocarbon Oil Duties Act 1979.

[^{F13}GROUP 8—CONSTRUCTION OF DWELLINGS, ETC.

ITEM NO.]

Textual Amendments

- F13** Sch. 5 Group 8 substituted by Finance Act 1989 (c. 26, SIF 40:2), s. 18, Sch. 3 paras. 1, 12, 13 (with Sch. 3 paras. 13(2)(4))

Modifications etc. (not altering text)

- C1** Sch. 5 Group 8 modified by Finance Act 1989 (c. 26, SIF 40:2), s. 18, Sch. 3 para. 12(3)(a)

- 1 The grant by a person constructing a building—
 - (a) designed as a dwelling or number of dwellings; or
 - (b) intended for use solely for a relevant residential purpose or a relevant charitable purpose,of a major interest in, or in any part of, the building or its site.
- 2 The supply in the course of the construction of—
 - (a) a building designed as a dwelling or number of dwellings or intended for use solely for a relevant residential purpose or a relevant charitable purpose; or
 - (b) any civil engineering work necessary for the development of a permanent park for residential caravans,of any services other than the services of an architect, surveyor or any person acting as consultant or in a supervisory capacity.

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Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), SCHEDULE 5. (See end of Document for details)

- 3 The supply to a person of—
- (a) materials ; or
 - (b) builders' hardware, sanitary ware or other articles of a kind ordinarily installed by builders as fixtures,
- by a supplier who also makes to the same person supplies within item 2 of this Group or Group 8A below of services which include the use of the materials or the installation of the articles.

Notes:

- (1) "Grant" includes assignment.
- (2) "Dwelling" includes a garage constructed at the same time as a dwelling for occupation together with it.
- (3) Use for a relevant residential purpose means use as—
 - (a) a home or other institution providing residential accommodation for children;
 - (b) a home or other institution providing residential accommodation with personal care for persons in need of personal care by reason of old age, disablement, past or present dependence on alcohol or drugs or past or present mental disorder;
 - (c) a hospice;
 - (d) residential accommodation for students or school pupils;
 - (e) residential accommodation for members of any of the armed forces;
 - (f) a monastery, nunnery or similar establishment; or
 - (g) an institution which is the sole or main residence of at least 90 per cent. of its residents,

except use as a hospital, a prison or similar institution or an hotel, inn or similar establishment.
- (4) Use for a relevant charitable purpose means use by a charity in either or both of the following ways, namely-
 - (a) otherwise than in the course or furtherance of a business;
 - (b) as a village hall or similarly in providing social or recreational facilities for a local community.
- (5) Where part of a building is designed as a dwelling or number of dwellings or intended for use solely for a relevant residential purpose or a relevant charitable purpose (and part is not)-
 - (a) a grant or other supply relating only to the part so designed or intended for such use (or its site) shall be treated as relating to a building so designed or intended for such use;
 - (b) a grant or other supply relating only to the part neither so designed nor intended for such use (or its site) shall not be so treated; and
 - (c) in the case of any other grant or other supply relating to, or to any part of, the building (or its site), an apportionment shall be made to determine the extent to which it is to be so treated.
- (6) Where all or part of a building is intended for use solely for a relevant residential purpose or a relevant charitable purpose-

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- (a) a supply relating to the building (or any part of it) shall not be taken for the purposes of item 2 or 3 as relating to a building intended for such use unless it is made to a person who intends to use the building (or part) for such a purpose; and
 - (b) a grant or other supply relating to the building (or any part of it) shall not be taken as relating to a building intended for such use unless before it is made the person to whom it is made has given to the person making it a certificate in such form as may be specified in a notice published by the Commissioners stating that the grant or other supply (or a specified part of it) so relates.
- [^{F14}(7) The grant of an interest in, or in any part of—
- (a) a building designed as a number of dwellings; or
 - (b) the site of such a building,
- is not within item 1 if—
- (i) the interest granted is such that the grantee is not entitled to reside in the building, or part, throughout the year; or
 - (ii) residence there throughout the year, or the use of the building or part as the grantee's principal private residence, is prevented by the terms of a covenant, statutory planning consent or similar permission.]
- (8) Where the major interest referred to in item 1 is a tenancy or lease—
- (a) if a premium is payable, the grant falls within that item only to the extent that it is made for consideration in the form of the premium; and
 - (b) if a premium is not payable, the grant falls within that item only to the extent that it is made for consideration in the form of the first payment of rent due under the tenancy or lease.
- (9) The reference in item 2 to the construction of a building or work does not include a reference to—
- (a) the conversion, reconstruction, alteration or enlargement of an existing building or work; or
 - (b) any extension or annexation to an existing building which provides for internal access to the existing building or of which the separate use, letting or disposal is prevented by the terms of any covenant, statutory planning consent or similar permission;
- and the reference in item 1 to a person constructing a building shall be construed accordingly.
- (10) A caravan is not a residential caravan if residence in it throughout the year is prevented by the terms of a covenant, statutory planning consent or similar permission.
- (11) Item 2 does not include the supply of services described in paragraph 1(1) or 5(3) of Schedule 2 to this Act.
- (12) The goods referred to in item 3 do not include—
- (a) finished or prefabricated furniture, other than furniture designed to be fitted in kitchens;
 - (b) materials for the construction of fitted furniture, other than kitchen furniture;
 - (c) domestic electrical or gas appliances, other than those designed to provide space heating or water heating or both; or
 - (d) carpets or carpeting material.

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Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), SCHEDULE 5. (See end of Document for details)

(13) Section 16(3) of this Act does not apply to goods forming part of a description of supply in this Group.

Textual Amendments

F14 Note 7 substituted (1.2.1991) by [S.I. 1990/2553](#), [art. 2](#)

[^{F15}GROUP 8A—PROTECTED BUILDINGS.

Textual Amendments

F15 [Sch. 5](#) Group 8A inserted (*retrospectively*) by [Finance Act 1984 \(c. 43, SIF 40:2\)](#) s. 10(2), [Sch. 6](#) para. 8

Modifications etc. (not altering text)

C2 [Sch. 5](#) Group 8A modified by [Finance Act 1989 \(c. 26, SIF 40:2\)](#), s. 18, [Sch. 3](#) para. [12\(3\)\(b\)](#)

Item No.]

1 The [^{F16}grant] by a person substantially reconstructing a protected building, of a major interest in, or in any part of, the building or its site.

Textual Amendments

F16 Word substituted by [Finance Act 1989 \(c. 26, SIF 40:2\)](#), s. 18, [Sch. 3](#) paras. [2\(2\)](#), [12](#), [13](#) (with [Sch. 3](#) para. [13\(2\)\(4\)](#))

2 The supply, in the course of an approved alteration of a protected building, of any services other than the services of an architect, surveyor or any person acting as consultant or in a supervisory capacity.

Notes

(1) “Protected Building” means [^{F17}a building which is designed to remain as or become a dwelling or number of dwellings or is intended for use solely for a relevant residential purpose or a relevant charitable purpose after the reconstruction or alteration and which, in either case,] is—

- (a) a listed building, within the meaning of—
 - (i) [^{F18}the Planning (Listed Buildings and Conservation Areas) Act 1990]; or
 - (ii) the ^{M1} Town and Country Planning (Scotland) Act 1972; or
 - (iii) the ^{M2} Planning (Northern Ireland) Order [^{F19}1991]; or
- (b) a scheduled monument, within the meaning of—
 - (i) the ^{M3} Ancient monuments and Archaeological areas Act 1979; or
 - (ii) the ^{M4} Historic Monuments Act (Northern Ireland) 1971.

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Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), SCHEDULE 5. (See end of Document for details)

[^{F20}(1A) Notes (1) to (8) to Group 8 above apply in relation to this Group as they apply in relation to that Group.]

(2) For the purposes of item 1, a protected building shall not be regarded as substantially reconstructed unless the reconstruction is such that at least one of the following conditions is fulfilled when the reconstruction is completed-

- (a) that, of the works carried out to effect the reconstruction, at least [^{F20}three-fifths], measured by reference to cost, are of such a nature that the supply of services (other than excluded services) materials and other items to carry out the works, would, if supplied by a taxable person, be within either item 2 of this Group or item 3 of Group 8 above, as it applies to a supply by a person supplying services within item 2 of this Group, and
- (b) that the reconstructed building incorporates no more of the original building (that is to say, the building as it was before the reconstruction began) than the external walls, together with other external features of architectural or historic interest;

and in paragraph (a) above “excluded services” means the services of an architect, surveyor or other person acting as consultant or in a supervisory capacity.

(3) “Approved alteration” means,—

- (a) in the case of a protected building which is an ecclesiastical building which is for the time being used for ecclesiastical purposes or would be so used but for the works in question, any works of alteration; and
- (b) in the case of a protected building which is a scheduled monument within the meaning of the Historic Monuments Act (Northern Ireland) ^{M5}1971 and in respect of which a protection order, within the meaning of that Act, is in force, works of alteration for which consent has been given under section 10 of that Act; and
- (c) in any other case, works of alteration which may not, or but for the existence of a Crown interest or Duchy interest could not, be carried out unless authorised under, or under any provision of,-
 - (i) [^{F21}Part I of the Planning (Listed Buildings and Conservation Areas) Act 1990]
 - (ii) Part IV of the Town and Country Planning (Scotland) Act ^{M6}1972,
 - (iii) Part V of the Planning (Northern Ireland) Order ^{M7}[^{F19}1991], or
 - (iv) Part I of the ^{M8}Ancient Monuments and Archaeological Areas Act 1979,

and for which, except in the case of a Crown interest or Duchy interest, consent has been obtained under any provision of that Part;

and in paragraph (c) above “Crown interest” and “Duchy interest” have the same meaning as in section 50 of the said Act of 1979.

(4) For the purposes of paragraph (a) of Note (3), a building used or available for use by a minister of religion wholly or mainly as a residence from which to perform the duties of his office shall be treated as not being an ecclesiastical building.

(5)

^{F22}(6) In item 2 “alteration” does not include repair or maintenance; and where any work consists partly of an approved alteration and partly of other work, an apportionment shall be made to determine the supply which falls within item 2.

Status: Point in time view as at 01/07/1992. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), SCHEDULE 5. (See end of Document for details)

[^{F23}(6A) For the purposes of item 2 the construction of a building separate from, but in the curtilage of, a protected building does not constitute an alteration of the protected building.]

[^{F24}(7) Item 2 does not include the supply of services described in paragraph 1(1) or 5(3) of Schedule 2 to this Act.]

Textual Amendments

- F17** Words substituted by Finance Act 1989 (c. 26, SIF 40:2), s. 18, Sch. 3 paras. 2(3), 12, **13** (with Sch. 3 para. 13(2)(4))
- F18** Words substituted by Planning (Consequential Provisions) Act 1990 (c. 11, SIF 123:1, 2), s. 4, **Sch. 2 para. 61(a)**
- F19** Word in Sch. 5 Group 8A Notes (1)(a)(iii) and (3)(c)(iii) substituted by S.I. 1991/1220, art. 133(1), **Sch.5**
- F20** Note (1A) inserted by Finance Act 1989 (c. 26, SIF 40:2), s. 18, Sch. 3 paras. 2(4), 12, **13** (with Sch. 3 para. 13(2)(4))
- F21** Words substituted by Planning (Consequential Provisions) Act 1990 (c. 11, SIF 123:1, 2), s. 4, **Sch. 2 para. 61(b)**
- F22** Note (5) repealed by Finance Act 1989 (c. 26, SIF 40:2), ss. 18, 187(1), Sch. 3 paras. 2(5), 12, 13, **Sch. 17 Pt. III** Note 2 (with Sch. 3 para. 13(2)(4))
- F23** Note (6A) inserted by Finance Act 1989 (c. 26, SIF 40:2), s. 18, Sch. 3 paras. 2(6), 12, **13** (with Sch. 3 para. 13(2)(4))
- F24** Note (7) substituted by Finance Act 1989 (c. 26, SIF 40:2), s. 18, Sch. 3 paras. 2(7), 12, **13** (with Sch. 3 para. 13(2)(4))

Marginal Citations

- M1** 1972 c. 52 (**123:2**).
- M2** S.I. 1991/1220 (N.I. 11)
- M3** 1979 c. 46 (**3**)
- M4** 1971 c. 17 (N.I.)
- M5** 1971 c.17 (N.I.)
- M6** 1972 c. 52 (**123:2**)
- M7** S.I. 1991/1220 (N.I. 11)
- M8** 1979 c. 46(3)

GROUP 9—INTERNATIONAL SERVICES

Item No.

1 The supply of services relating to land situated outside the United Kingdom.

[^{F25}2 The letting on hire of any means of transport for use in a place outside the United Kingdom and the other member States of the Economic Community throughout the period of the hiring which-

- (a) are exported by the lessor to such a place, or
- (b) are in such a place at the time of the supply.]

Status: Point in time view as at 01/07/1992. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), SCHEDULE 5. (See end of Document for details)

Textual Amendments

F25 Sch. 5 Group 9 Item 2 substituted by S.I. 1985/799, art. 4(a)

- [^{F263} The supply of—
- (a) cultural, artistic, sporting, scientific, educational or entertainment services; or
 - (b) exhibition services; or
 - (c) services ancillary to, including that of organising, the performance outside the United Kingdom of any services in paragraphs (a) or (b),
- being services performed outside the United Kingdom.]

Textual Amendments

F26 Sch. 5 Group 9 Item 3 substituted by S.I. 1987/518, art. 3

- 4 The supply of services of valuing or of carrying out work on goods situated outside the United Kingdom, being services performed outside the United Kingdom.
- 5 The supply to a person in his business capacity (and not in his private capacity) who in that capacity belongs in a country, other than the United Kingdom, which is a member State of the Economic Community of any service comprised in paragraphs 1 to 7 of Schedule 3 to this Act.
- 6 The supply to a person who belongs in a country, other than the Isle of Man, which is not a member State of the Economic Community of—
- (a) any service comprised in paragraphs 1 to 7 of Schedule 3 to this Act other than—
 - (i) insurance and reinsurance services described in Group 2 of Schedule 6 to this Act;
 - (ii) the issue, transfer or receipt of, or any dealing with any certificate of deposit;
 - (b) insurance by a person described in item 1 of Group 2 of Schedule 6 to this Act other than that upon or against any risks or other things described in groups 3 and 4 of Part II of Schedule 2 to the ^{M9}Insurance Companies Act 1982;
 - (c) reinsurance by a person described in item 1 of Group 2 of Schedule 6 to this Act;
 - (d) services comprised in item 3 or 4 of Group 2 of Schedule 6 to this Act which are in respect of a supply of insurance or reinsurance comprised in this item.

Status: Point in time view as at 01/07/1992. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), SCHEDULE 5. (See end of Document for details)

Marginal Citations

M9 1982 c. 50.

- 7 The supply of—
- (a) insurance (and not of reinsurance) by a person described in item 1 of Group 2 of Schedule 6 to this Act upon or against any risks or other things described in groups 3 and 4 of Part II of Schedule 2 to the Insurance Companies Act 1982 where the supply is in connection with the carriage of passengers, or of goods, to or from a place, other than the Isle of Man, outside the member States of the Economic Community;
 - (b) services comprised in item 3 or 4 of Group 2 of Schedule 6 to this Act which are in respect of a supply of insurance comprised in this item.
- 8 The supply—
- (a) by the Export Credits Guarantee Department or a person described in item 1 of Group 2 of Schedule 6 to this Act of insurance against risks incurred in the making of advances or the granting of credits in connection with goods for export outside the member States of the Economic Community, other than goods for removal to the Isle of Man; or
 - (b) of services comprised in item 3 or 4 of Group 2 of Schedule 6 to this Act which are in respect of a supply of insurance comprised in this item.
- 9 The supply of services comprised in [^{F27}items 1 to 5] of Group 5 of Schedule 6 to this Act where the services are in connection with—
- (a) the export of specific goods; or
 - (b) the transhipment (whether within or outside the United Kingdom) of goods, the ultimate destination of the goods being a place outside the Economic Community other than the Isle of Man.

Textual Amendments

F27 Words substituted by [S.I. 1987/518, art. 6](#)

- 10 The supply of services to a person who belongs in a country, other than the United Kingdom, of work carried out on goods which, for that purpose, are acquired within, or imported into, the United Kingdom for subsequent export and in fact are exported.
- 11 The supply of services in procuring for another person—
- (a) an export of goods from the United Kingdom; or
 - (b) any of the supplies of services comprised in item 1, 2, 3, 4, 5, 6, or 10 of this Group; or
 - (c) any supply of goods or services made outside the United Kingdom.

Status: Point in time view as at 01/07/1992. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), SCHEDULE 5. (See end of Document for details)

Notes:

- (1) Item 1 includes—
 - (a) services in the course of the construction, alteration, repair, maintenance or demolition of any building or of any civil engineering work; and
 - (b) services such as are supplied by estate agents and auctioneers, architects, surveyors, engineers and others involved in matters relating to land,but does not include any services comprised in paragraphs 1 to 7 of Schedule 3 to this Act.
- ^{F28}(2) Item 3-
 - (a) “exhibition” includes any conference or meeting;
 - (b) there are not included any services comprised in paragraphs 1 to 7 of Schedule 3 to this Act other than the letting on hire of stands at exhibitions.]
- (3) Items 1 to 5 do not include services comprised in any Group of Schedule 6 to this Act.
- (4) Items 5 and 6 do not include—
 - (a) services of education, health or training (which are not comprised in any Group of Schedule 6 to this Act) performed in the United Kingdom other than training supplied to a foreign Government acting in furtherance of its sovereign activities; or
 - (b)
 - ^{F29}(c)
 - ^{F30F29}(d) the letting on hire of any goods to be used in the United Kingdom.]
- (5) Item 6 does not include services comprised in any Group other than those comprised in Group 2 or Group 5 of Schedule 6 to this Act.
- (6) In item 6 “certificate of deposit” means a document relating to money, in any currency, which has been deposited with the issuer or some other person, being a document which recognises an obligation to pay a stated amount to bearer or to order, with or without interest, and being a document by the delivery of which, with or without endorsement, the right to receive that stated amount, with or without interest, is transferable.
- (7) ^{F31}(a) boats of a gross tonnage of less than 15 tons or boats designed for use for recreation or pleasure, except in either case boats which are of a kind used solely as liferafts and comply with the requirements of the rules for the time being in force under section 427 of the ^{M10}Merchant Shipping Act 1894 in relation to liferafts;
 - (b) boats adapted for use for recreation or pleasure;
 - (c) aircraft—
 - (i) of a weight of less than 8,000 kilogrammes; or
 - (ii) designed or adapted for use for recreation or pleasure;
 - (d) hovercraft designed or adapted for use for recreation or pleasure.
- (8) Item 11 does not include the supply of services of procurement by a travel agent for the account of a traveller where the place of enjoyment of the supplies procured is in a member State of the Economic Community.

Status: Point in time view as at 01/07/1992. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), SCHEDULE 5. (See end of Document for details)

Textual Amendments

- F28** Note (2) as enacted was repealed by S.I. 1985/799, **art. 4(b)** and the present version of Note (2) was added by S.I. 1987/518, **art. 4**.
- F29** Note (4)(b)(c) repealed by S.I. 1987/518, **art. 5**
- F30** Note (4)(d) added by S.I. 1985/799, **art. 4(c)**
- F31** Note (7) repealed by S.I. 1984/767, **art. 2**

Marginal Citations

- M10** 1894 c. 60.

GROUP 10—TRANSPORT

Item No.

- 1 The supply, repair or maintenance of any ship which is neither—
- (a) a ship of a gross tonnage of less than 15 tons; nor
 - (b) a ship designed or adapted for use for recreation or pleasure.
- 2 The supply, repair or maintenance of any aircraft which is neither—
- (a) an aircraft of a weight of less than 8,000 kilogrammes; nor
 - (b) an aircraft designed or adapted for use for recreation or pleasure.
- [^{F32}3 (a) The supply to and repair or maintenance for [^{F33}a charity providing rescue or assistance at sea] of-
- (i) any lifeboat;
 - (ii) carriage equipment designed solely for the launching and recovery of lifeboats;
 - (iii) tractors for the sole use of the launching and recovery of lifeboats;
 - (iv) winches and hauling equipment for the sole use of the recovery of lifeboats;
- [the construction, modification, repair or maintenance for a charity
- ^{F34}(b) providing rescue or assistance at sea of slopways used solely for the launching and recovery of lifeboats.]]
- [^{F35}(c) The supply of spare parts or accessories to a charity providing rescue or assistance at sea for use in or with goods comprised in paragraph (a) or slipways comprised in paragraph (b) above.]

Textual Amendments

- F32** Sch. 5 Group 10 Item 3 substituted by S.I. 1984/631, **art. 3**
- F33** Words substituted by S.I. 1990/752, **art. 3(a)**
- F34** Para. (b) substituted by S.I. 1990/752, **art. 3(b)**
- F35** Sch. 5 Group 10 Item 3(c) added (1.4.1992) by S.I. 1992/628, **art.3**.

Status: Point in time view as at 01/07/1992. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), SCHEDULE 5. (See end of Document for details)

- 4 Transport of passengers—
- (a) in any vehicle, ship or aircraft designed or adapted to carry not less than twelve passengers; or
 - (b) by the Post Office; ^{F36}
 - (c) on any scheduled flight [^{F37}or
 - (d) from a place within to a place outside the United Kingdom or vice versa, to the extent that those services are supplied in the United Kingdom].

Textual Amendments

F36 Word repealed by [S.I. 1990/752, art. 4\(a\)](#)

F37 Words added by [S.I. 1990/752, art. 4\(b\)](#)

- 5 Transport of ^{F38}freight outside the United Kingdom or to or from a place outside the United Kingdom.

Textual Amendments

F38 Words repealed by [S.I. 1990/752, art. 5](#)

- 6 Any services provided for—
- (a) the handling of ships or aircraft in a port [^{F39}, customs and excise airport or outside the United Kingdom]; or
 - (b) the handling [^{F40}or storage], in a port or customs and excise airport or on land adjacent to a port, of goods carried in a ship or aircraft.

Textual Amendments

F39 Words substituted by [S.I. 1990/752, art. 6\(a\)](#)

F40 Words added by [S.I. 1990/752, art. 6\(b\)](#)

- 7 Pilotage services.

- 8 Salvage or towage services.

- 9 Any services supplied ^{F41}for or in connection with the surveying of any ship or aircraft or the classification of any ship or aircraft for the purposes of any register.

Textual Amendments

F41 Words repealed by [S.I. 1990/752, art. 7](#)

Status: Point in time view as at 01/07/1992. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), SCHEDULE 5. (See end of Document for details)

- 10 The making of arrangements for—
- (a) the supply of, or of space in, any ship or aircraft; or
 - (b) the supply of any service included in items 1 to 9, 11 and 12.
- 11 The supply of services, performed outside the United Kingdom, which are ancillary to the transport of goods ^{F42}.

Textual Amendments

F42 Words repealed by [S.I. 1990/752](#), [art. 8](#)

- 12 The supply to a person in his business capacity (and not in his private capacity) who in that capacity belongs in a country other than the United Kingdom—
- (a) of services consisting of the handling or storage of goods at or their transport to or from the place at which they are to be exported or have been imported or of the handling or storage of such goods in connection with such transport; or
 - (b) of services comprised in paragraph (a) of item 6, item 9 or paragraph (a) of item 10.
- [13 The supply of a designated travel service to be enjoyed outside the European Community, to the extent to which the supply is so enjoyed.]

Notes:

[^{F43}(1) In items 1 and 2 the supply of a ship or, as the case may be, aircraft includes the supply of services under a charter of that ship or aircraft except where the services supplied under such a charter consist wholly of any one or more of the following:

- (a) transport of passengers,
- (b) accommodation,
- (c) entertainment,
- (d) education,

being services wholly performed in the United Kingdom.]

(2) Items 1, 2 and 3 include the letting on hire of [^{F44}goods]specified in the items.

[^{F45}(2A) Item 3 shall not apply unless, before the supply is made, the recipient of the supply gives to the person making the supply a certificate stating:

- (a) the name and address of the recipient,
- (b) that the supply is of a description specified in item 3 of this Group.]

[^{F46}(3) “Lifeboat” means any vessel used or to be used solely for rescue or assistance at sea.]

(4) Item 6 does not include the letting on hire of goods.

(5) “Port” and “customs and excise airport” have the same meanings as in the ^{M11}Customs and Excise Management Act 1979.

Status: Point in time view as at 01/07/1992. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), SCHEDULE 5. (See end of Document for details)

- (6) Except for the purposes of item 12, paragraph (a) of item 6, item 9 and paragraph (a) of item 10 do not include the supply of any services where the ships or aircraft referred to in those paragraphs are of the descriptions specified in paragraphs (a) and (b) of item 1 or in paragraphs (a) and (b) of item 2.

[^{F47}(7) “Designated travel service” has the same meaning as in the Value Added Tax (Tour Operators) Order 1987.]

Textual Amendments

- F43** Note (1) substituted by [S.I. 1990/752, art. 9](#)
F44 Words substituted by [S.I. 1984/631, art. 4](#)
F45 Note (2A) inserted by [S.I. 1990/752, art. 10](#)
F46 Note (3) substituted by [S.I. 1990/752, art. 11](#)
F47 Note (7) added by [S.I. 1987/1806, art. 11\(2\)](#)

Marginal Citations

- M11** 1979 c. 2.

VALID FROM 01/01/1993

Notes:

- (1) [^{F48}In items 1 and 2 the supply of a ship or, as the case may be, aircraft includes the supply of services under a charter of that ship or aircraft except where the services supplied under such a charter consist wholly of any one or more of the following:
- (a) transport of passengers,
 - (b) accommodation,
 - (c) entertainment,
 - (d) education,
- being services wholly performed in the United Kingdom.]
- (2) Items 1, 2 and 3 include the letting on hire of [^{F49}goods] specified in the items.
- (2A) [^{F50}Item 3 shall not apply unless, before the supply is made, the recipient of the supply gives to the person making the supply a certificate stating:
- (a) the name and address of the recipient,
 - (b) that the supply is of a description specified in item 3 of this Group.]
- (3) [^{F51}“Lifeboat” means any vessel used or to be used solely for rescue or assistance at sea.]
- (4) Item 6 does not include the letting on hire of goods.
- (5) “Port” and “customs and excise airport” have the same meanings as in the ^{M12}Customs and Excise Management Act 1979.
- (6) Except for the purposes of item 12, paragraph (a) of item 6, item 9 and paragraph (a) of item 10 do not include the supply of any services where the ships or aircraft referred to in those paragraphs are of the descriptions specified in paragraphs (a) and (b) of item 1 or in paragraphs (a) and (b) of item 2.
- (7) [^{F52}“Designated travel service” has the same meaning as in the Value Added Tax (Tour Operators) Order 1987.]
- (8) [^{F53}“Intra-Community transport services” means—

Status: Point in time view as at 01/07/1992. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), SCHEDULE 5. (See end of Document for details)

- (a) the intra-Community transport of goods within the meaning of the Value Added Tax (Place of Supply of Services) Order 1992 ^{F54};
- (b) ancillary transport services within the meaning of the Value Added Tax (Place of Supply of Services) Order 1992 ^{F54} which are provided in connection with the intra-Community transport of goods; or
- (c) the making of arrangements for the supply by or to another person of a supply within (a) or (b) above or any other activity which is intended to facilitate the making of such a supply,

and, for the purpose of this Note only, the Azores and Madeira shall each be treated as a separate member State.]

Textual Amendments

- F48** Note (1) substituted by S.I. 1990/752, **art. 9**
- F49** Words substituted by S.I. 1984/631, **art. 4**
- F50** Note (2A) inserted by S.I. 1990/752, **art. 10**
- F51** Note (3) substituted by S.I. 1990/752, **art. 11**
- F52** Note (7) added by S.I. 1987/1806, **art. 11(2)**
- F53** Sch. 5 Group 10 Note (8) added (1.1.1993) by S.I. 1992/3126, **art. 2(b)**.
- F54** S.I. 1992/3121.

Marginal Citations

- M12** 1979 c. 2.

GROUP 11—CARAVANS AND HOUSEBOATS

Item No.

- 1 Caravans exceeding the limits of size for the time being permitted for the use on roads of a trailer drawn by a motor vehicle having an unladen weight of less than 2,030 kilogrammes.
- 2 Houseboats being boats or other floating decked structures designed or adapted for use solely as places of permanent habitation and not having means of, or capable of being readily adapted for, self-propulsion.
- 3 The supply of such services as are described in paragraph 1(1) or 5(3) of Schedule 2 to this Act in respect of a caravan comprised in item 1 or a houseboat comprised in item 2.

Note:

This Group does not include—

- (a) removable contents other than goods of a kind mentioned in item 3 of Group 8; or
- [^{F55}(b) the supply of accommodation in a caravan or houseboat.]

Status: Point in time view as at 01/07/1992. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), SCHEDULE 5. (See end of Document for details)

Textual Amendments

F55 Sch. 5 Group 11 Note para. (b) substituted by Finance Act 1989 (c. 26, SIF 40:2), s. 18, Sch. 3 paras. 3, 12

GROUP 12—GOLD

Item No.

1 The supply, by a Central Bank to another Central Bank or a member of the London Gold Market, of gold held in the United Kingdom.

2 The supply, by a member of the London Gold Market to a Central Bank, of gold held in the United Kingdom.

Notes:

- (1) “Gold” includes gold coins.
- (2) Section 16(3) of this Act does not apply to goods forming part of a description of supply in this Group.
- (3) Items 1 and 2 include—
 - (a) the granting of a right to acquire a quantity of gold; and
 - (b) any supply described in those items which by virtue of paragraph 1 of Schedule 2 to this Act is a supply of services.

GROUP 13—BANK NOTES

Item No.

1 The issue by a bank of a note payable to bearer on demand.

GROUP 14—DRUGS, MEDICINES, AIDS FOR THE HANDICAPPED, ETC.

Item No.

1 The supply of any goods dispensed, by a person registered in the register of pharmaceutical chemists kept under the ^{M13}Pharmacy Act 1954 or the ^{M14}Pharmacy (Northern Ireland) Order 1976, on the prescription of a person registered in the register of medical practitioners, the register of medical practitioners with limited registration or the dentists’ register.

Marginal Citations

M13 1954 c. 61.

M14 1976 S.I. No. 1213 (N.I. 22).

Status: Point in time view as at 01/07/1992. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), SCHEDULE 5. (See end of Document for details)

- 2 The supply to a handicapped person for domestic or his personal use, or to a charity for making available to handicapped persons by sale or otherwise, for domestic or their personal use, of—
- (a) medical or surgical appliances designed solely for the relief of a severe abnormality or severe injury;
 - (b) electrically or mechanically adjustable beds designed for invalids;
 - (c) commode chairs, commode stools, devices incorporating a bidet jet and warm air drier and frames or other devices for sitting over or rising from a sanitary appliance;
 - (d) chair lifts or stair lifts designed for use in connection with invalid wheelchairs;
 - (e) hoists and lifters designed for use by invalids;
 - ^{F56}(f) motor vehicles designed or substantially and permanently adapted for the carriage of a person in a wheelchair or on a stretcher and of no more than five other persons;]
 - (g) equipment and appliances not included in paragraphs (a) to (f) above designed solely for use by a handicapped person;
 - (h) parts and accessories designed solely for use in or with goods described in paragraphs (a) to (g) above.
 - ^{F57}(i) boats designed or substantially and permanently adapted for use by handicapped persons]

Textual Amendments

F56 Sch. 5 Group 14 Item 2(f) substituted by S.I. 1984/489, art. 4

F57 Item 2(i) added (1.4.1992) by S.I. 1992/628, art. 4(a).

- 3 The supply to a handicapped person of services of adapting goods to suit his condition.
- 4 The supply to a charity of services of adapting goods to suit the condition of a ^{F58}handicapped person to whom the goods are to be made available, by sale or otherwise, by the charity.

Textual Amendments

F58 Word repealed by S.I. 1984/489, art. 5

- ^{F59} The supply to a handicapped person or to a charity of a service of repair or maintenance of any goods specified in item 2, 6, 15 or 16 and supplied as described in that item.]

Textual Amendments

F59 Sch. 5 Group 14 Item 5 substituted by S.I. 1986/530, art. 3(a)

Status: Point in time view as at 01/07/1992. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), SCHEDULE 5. (See end of Document for details)

6 The supply of goods in connection with a supply described in item 3, 4 or 5.

[^{F607} The supply to a handicapped person or to a charity of services necessarily performed in the installation of equipment or appliances (including parts and accessories therefor) specified in item 2 and supplied as described in that item.]

Textual Amendments

F60 Items 7–11 added by [S.I. 1984/489](#), [art. 6](#)

8 The supply to a handicapped person of a service of constructing ramps or widening doorways or passages for the purpose of facilitating his entry to or movement within his private residence.

9 The supply to a charity of a service described in item 8 for the purpose of facilitating a handicapped person's entry to or movement within any building.

[^{F6110} The supply to a handicapped person of a service of providing, extending or adapting a bathroom, washroom or lavatory in his private residence where such provision, extension or adaptation is necessary by reason of his condition.]

Textual Amendments

F61 Item 10 substituted by [S.I. 1986/530](#), [art. 3\(b\)](#)

[^{F6210A} The supply to a charity of a service of providing, extending or adapting a bathroom, washroom or lavatory for use by handicapped persons in a residential home where such provision, extension or adaptation is necessary by reason of the condition of the handicapped persons.]

Textual Amendments

F62 Item 10A inserted by [S.I. 1987/437](#), [art. 2\(1\)](#)

[^{F6310B} The supply to a charity of a service of providing, extending or adapting a washroom or lavatory for use by handicapped persons in a building, or any part of a building, used principally by a charity for charitable purposes where such provision, extension or adaptation is necessary to facilitate the use of the washroom or lavatory by handicapped persons.]

Textual Amendments

F63 Item 10B added (1.4.1992) by [S.I. 1992/628](#), [art. 4\(b\)](#).

Status: Point in time view as at 01/07/1992. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), SCHEDULE 5. (See end of Document for details)

[^{F64}11 The supply of goods in connection with a supply described in items 8, 9, 10 or 10A]

Textual Amendments

F64 Item 11 substituted by [S.I.1987/437, art. 2\(2\)](#)

[^{F65}12 The letting on hire of a motor vehicle for a period of not less than three years to a handicapped person in receipt of [^{F66}a disability living allowance by virtue of entitlement to the mobility component or of]a [^{F67}mobility allowance or] mobility supplement where the lessor's business consists predominantly of the provision of motor vehicles to such persons.]

Textual Amendments

F65 Item 12 added by [S.I. 1984/959, art. 2\(a\)](#)

F66 Words in [Sch. 5](#) Group 14 item 12 inserted (3.2.1992 for certain purposes and wholly in force 6.4.1992) by [Disability Living Allowance and Disability Working Allowance Act 1991 \(c. 21, SIF 113:1\)](#), s. 4(2), [Sch. 2 para. 13\(1\)](#); [S.I. 1991/2617, art. 2\(c\)\(f\)](#).

F67 Item 12: words repealed (N.I.) (6.4.1992) by [S.I. 1991/2784, arts. 1\(3\),3\(a\)](#); [S.R. 1992/94, art.2](#).

VALID FROM 29/12/1992

[^{F68}12A The sale of a motor vehicle which had been let on hire in the circumstances described in item 12, where such sale constitutes the first supply of the vehicle after the end of the period of such letting.]

Textual Amendments

F68 [Sch. 5](#) Group 14 Item 12A inserted (29.12.1992) by [S.I. 1992/3065, art.2](#).

[^{F69}13 The supply to a handicapped person of services necessarily performed in the installation of a lift for the purpose of facilitating his movement between floors within his private residence.]

Textual Amendments

F69 Items 13–17 added by [S.I. 1986/530, art. 3\(c\)](#)

14 The supply to a charity providing a permanent or temporary residence or day-centre for handicapped persons of services necessarily performed in the installation of a lift for the purpose of facilitating the movement of handicapped persons between floors within that building.

Status: Point in time view as at 01/07/1992. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), SCHEDULE 5. (See end of Document for details)

- 15 The supply of goods in connection with a supply described in item 13 or 14.
- 16 The supply to a handicapped person for domestic or his personal use, or to a charity for making available to handicapped persons by sale or otherwise for domestic or their personal use, of an alarm system designed to be capable of operation by a handicapped person, and to enable him to alert directly a specified person or a control centre.
- 17 The supply of services necessarily performed by a control centre in receiving and responding to calls from an alarm system specified in item 16.

Notes:

- (1) Section 16(3) of this Act does not apply to goods forming part of a description of supply in item 1, nor to other goods forming part of a description of supply in this Group, except where those other goods are imported by a handicapped person for domestic or his personal use, or by a charity for making available to handicapped persons, by sale or otherwise, for domestic or their personal use.
 - (2) For the purposes of item 1 a person who is not registered in the visiting EEC practitioners list in the register of medical practitioners at the time he performs services in an urgent case as mentioned in subsection (3) of section 18 of the ^{M15}Medical Act 1983 is to be treated as being registered in that list where he is entitled to be registered in accordance with that section.
 - (3) “Handicapped” means chronically sick or disabled.
 - (4) Item 2 shall not include hearing aids (except hearing aids designed for the auditory training of deaf children), dentures, spectacles and contact lenses but shall be deemed to include—
 - (a) clothing, footwear and wigs;
 - (b) invalid wheelchairs, and invalid carriages other than mechanically propelled vehicles intended or adapted for use on roads; and
 - (c) renal haemodialysis units, oxygen concentrators, artificial respirators and other similar apparatus.
 - (5) The supplies described in items 1 and 2 include supplies of services of letting on hire of the goods respectively comprised in those items.
- ^{F70}(6) Item 12 applies only-
- (a) where the vehicle is unused at the commencement of the period of letting;
 - (b) where the consideration for the letting consists wholly or partly of sums paid to the lessor by the ^{F71}Department of Social Security^{F72} or the Ministry of Defence^{F73} on behalf of the lessee in respect of the mobility allowance or mobility supplement to which he is entitled; and
 - (c) to contracts of hire entered into on or after 1st September 1984.
- (7) In item 12 ^{F73}“disability living allowance” is a disability living allowance within the meaning of section ^{F74}71 of the Social Security Contributions and Benefits Act 1992^{F75} or ^{F76}section 71 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992^{F77}; ^{F77}“mobility allowance” is a mobility allowance

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Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), SCHEDULE 5. (See end of Document for details)

within the meaning of ^{F78} . . . section 37A of the Social Security (Northern Ireland) Act 1975]; and “mobility supplement” is a mobility supplement within the meaning of article 26A of the Naval, Military and Air Forces etc. (Disablement and Death) Service Pensions Order 1983 [^{F79}, article 25A of the Personal Injuries (Civilians) Scheme 1983, article 3 of the Motor Vehicles (Exemption from Vehicles Excise Duty) (Northern Ireland) Order 1985.]]

[^{F80}(8) Where in item 3 or 4 the goods are adapted in accordance with that item prior to their supply to the handicapped person or the charity, an apportionment shall be made to determine the supply of services which falls within item 3 or 4.

(9) In item 16 or 17, a specified person or control centre is a person or centre who or which

- (a) is appointed to receive directly calls activated by an alarm system described in that item, and
- (b) retains information about the handicapped person to assist him in the event of illness, injury or similar emergency.]

Textual Amendments

F70 Notes (6) and (7) added by S.I. 1984/959, **art. 2(b)**

F71 Words substituted by S.I. 1988/1843, **art. 5(4)**, **Sch. 3 para. 4(b)**

F72 Words inserted by S.I. 1985/919, **art. 3(a)**

F73 Words in **Sch. 5** Group 14 Note (7) inserted (3.2.1992 for certain purposes and wholly in force 6.4.1992) by Disability Living Allowance and Disability Working Allowance Act 1991 (c. 21, SIF 113:1), s. 4(2), **Sch. 2 para. 13(2)**; S.I. 1991/2617, **art. 2(c)(f)**

F74 Words in note 7 substituted (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 4, 7(2), **Sch. 2 para.65**.

F75 Note 7: words inserted (6.4.1992) by S.I. 1992/2874, **arts. 1(3)**, 3(b)(i); S.R. 1992/94, **art. 2**.

F76 Words in note 7 substituted (1.7.1992) by virtue of Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c. 9), ss. 4, 7(2), **Sch. 2 para.28**.

F77 Note 7: words repealed (N.I.) (6.4.1992) by S.I. 1991/2874, **arts. 1(3)**, 3(b)(ii); S.R. 1992/94, **art. 2**.

F78 Words in **Sch. 5** Group 14 Note (7) repealed (3.2.1992 for certain purposes and wholly in force 6.4.1992) by Disability Living Allowance and Disability Working Allowance Act 1991 (c. 21, SIF 113:1), ss. 4(2), 10, **Sch. 2 para. 13(2)**, **Sch. 4**; S.I. 1991/2617, **art. 2(c)(f)**.

F79 Words substituted by S.I. 1985/919, **art. 3(b)**

F80 Notes (8) and (9) added by S.I. 1986/530, **art. 3(d)**

Marginal Citations

M15 1983 c. 54.

GROUP 15—IMPORTS, EXPORTS, ETC.

Item No.

- 1 The supply of imported goods before the delivery of an entry (within the meaning of section 37 of the ^{M16}Customs and Excise Management Act 1979) under an agreement requiring the purchaser to make such entry.

Status: Point in time view as at 01/07/1992. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), SCHEDULE 5. (See end of Document for details)

Marginal Citations

M16 1979 c. 2.

F81²

Textual Amendments

F81 Sch. 5 Group 15 Item 2 and Note (1) repealed by [Finance Act 1987 \(c. 16, SIF 40:2\)](#), ss. 13(5), 72(7), [Sch. 16 Pt. 1V](#)

3 The supply to or by an overseas authority, overseas body or overseas trader, charged with the management of any defence project which is the subject of an international collaboration arrangement or under direct contract with any government or government-sponsored international body participating in a defence project under such an arrangement, of goods or services in the course of giving effect to that arrangement.

4 The supply to an overseas authority, overseas body or overseas trader of jigs, patterns, templates, dies, punches and similar machine tools used in the United Kingdom solely for the manufacture of goods for export.

Notes:

(1)

F82(2) An “international collaboration arrangement” means any arrangement which—

(a) is made between the United Kingdom Government and the government of one or more other countries, or any government-sponsored international body for collaboration in a joint project of research, development or production; and

(b) includes provision for participating governments to relieve the cost of the project from taxation.

(3) “Overseas authority” means any country other than the United Kingdom or any part of or place in such a country or the government of any such country, part or place.

(4) “Overseas body” means a body established outside the United Kingdom.

(5) “Overseas trader” means a person who carries on a business and has his principal place of business outside the United Kingdom.

(6) Item 4 does not apply where the overseas authority, overseas body or overseas trader is a taxable person.

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Textual Amendments

F82 Sch. 5 Group 15 Item 2 and Note (1) repealed by Finance Act 1987 (c. 16, SIF 40:2), ss. 13(5), 72(7), Sch. 16 Pt. 1V

VALID FROM 01/01/1993

[^{F83} GROUP 15A—TAX FREE SHOPS

Textual Amendments

F83 Sch. 5 Group 15A inserted (1.1.1993) by S.I. 1992/3131, arts. 1,2.

Item No.]

^{F84}Notes:

- (1) For the purpose of determining the aggregate value of any goods referred to in Item 1(a) only the whole of the value of any item, or group of items which are normally sold as a set or collection, may be included in the aggregate value of £36.
- (2) "tax free shop" means any shop which is situated within an airport, port or Channel Tunnel terminal and which is approved by the Commissioners for the supply of goods for the purposes of this Group and in this note "Channel Tunnel terminal" means the area situated in the vicinity of Cheriton, Folkestone referred to in section 1(7)(b) of the Channel Tunnel Act 1987 ^{F85}.
- (3) "relevant journey" means a journey by air or sea from the United Kingdom to a place in another member State where the traveller is to disembark and includes, for the purposes of Item 1, a journey by a Channel Tunnel shuttle train.
- (4) "traveller" means any passenger travelling under a transport document for air or sea travel stating that the immediate destination is a place in another member State (including such a transport document stating that the final destination is a place outside the member States) or for shuttle train travel.
- (5) Items 1 and 2 do not apply where the supply is to a traveller under 17 years of age of goods falling within Item 1(b), other than perfumes and toilet waters.
- (6) In these Notes "shuttle train" has the meaning given in section 1(9) of the Channel Tunnel Act 1987.

Textual Amendments

F85 1987 c.53.

Textual Amendments

F84 Sch. 5 Group 15A inserted (1.1.1993) by S.I. 1992/3131, art.2.

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Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), SCHEDULE 5. (See end of Document for details)

F85 1987 c.53.

GROUP 16—CHARITIES, ETC.

Item No.

[^{F86}1 The supply by a charity of any goods which have been donated for sale or the supply of such goods by a taxable person who has covenanted by deed to give all the profits of that supply to a charity.]

Textual Amendments

F86 Sch. 5 Group 16 Item 1 substituted by S.I. 1991/737, art. 3

[^{F87}2 The donation of any goods for sale or export by a charity described in item 1 { ^{F88}or by a taxable person described in that item}]

Textual Amendments

F87 Item 2 substituted by S.I. 1987/437, art. 3(1)

F88 Words added by S.I. 1990/750, art. 4

- 3 The export of any goods by a charity.
- 4 The supply of any relevant goods for donation to a nominated eligible body where the goods are purchased with funds provided by a charity or from voluntary contributions.
- 5 The supply of any relevant goods to an eligible body which pays for them with funds provided by a charity or from voluntary contributions or to an eligible body which is a charitable institution providing care or medical or surgical treatment for handicapped persons.
- 6 Repair and maintenance of relevant goods owned by an eligible body.
- 7 The supply of goods in connection with the supply described in item 6.
- [^{F89}8 The supply to a charity, for the purpose of raising money for, or making known the objects or reasons for the objects of, the charity, of—
- (a) the broadcast on television or radio or screening in a cinema of an advertisement; or

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- (b) the publication of an advertisement in any newspaper, journal, poster, programme, annual leaflet, brochure, pamphlet, periodical or similar publication; or
- (c) any goods or services in connection with the preparation of an advertisement within (b) above.]

Textual Amendments

F89 Sch. 5 Group 16 Item 8 substituted by S.I. 1991/737, art.4

- [^{F90} The supply to a charity, providing care or medical or surgical treatment for human beings or animals, or engaging in medical [^{F91}or veterinary] research, of a medicinal product where the supply is solely for use by the charity in such care, treatment or research.]

Textual Amendments

F90 Item 9 added by S.I. 1986/530, art. 4(a)

F91 Words in Sch. 5 Group 16 Item 9 inserted by S.I. 1991/737, art. 5

- [^{F92}10 The supply to a charity of a substance directly used for synthesis or testing in the course of medical [^{F93}or veterinary] research.]

Notes:

- [^{F94}(1) Item 1 shall apply only if the supply is a sale of goods donated to that charity or taxable person.]

^{F95}(2)

(3) “Animals” includes any species of the animal kingdom.

(4) “Relevant goods” means—

- (a) [^{F96}medical, scientific, computer, video [^{F97}, sterilising][^{F98}, laboratory] or refrigeration]equipment ^{F99}for use in medical [^{F100}or veterinary] research, [^{F101}training,]diagnosis or treatment;
- (b) ambulances;
- (c) [^{F102}parts or accessories for use]in or with goods described in paragraph (a) or (b) above;
- (d) goods of a kind described in item 2 of Group 14 of this Schedule.
- [^{F103}(e) motor vehicles (other than vehicles with more than 50 seats) designed or substantially and permanently adapted for the safe carriage of a handicapped person in a wheelchair provided that-
 - (i) in the case of vehicles with more than 16 but fewer than 27 seats, the number of persons for which such provision shall exist shall be at least 2;

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- (ii) in the case of vehicles with more than 26 but fewer than 37 seats, the number of persons for which such provision shall exist shall be at least 3;
 - (iii) in the case of vehicles with more than 36 but fewer than 47 seats, the number of persons for which such provisions shall exist shall be at least 4;
 - (iv) in the case of vehicles with more than 46 seats, the number of persons for which such provision shall exist shall be at least 5;
 - (v) there is either a fitted electrically or hydraulically operated lift or, in the case of vehicles with fewer than 17 seats, a fitted ramp to provide access for a passenger in a wheelchair.]
- [^{F104}(f) motor vehicles (with more than 6 but fewer than 51 seats) for use by an eligible body providing care for blind, deaf, mentally handicapped or terminally sick persons mainly to transport such persons.]
- [^{F105}(g) telecommunication, aural, visual, light enhancing or heat detecting equipment (not being equipment ordinarily supplied for private or recreational use) solely for use for the purpose of rescue or first aid services undertaken by a charitable institution providing such services.]
- (5) “Eligible body” means—
- (a) a Regional, District or Special Health Authority in England and Wales;
 - (b) a Health Board in Scotland;
 - (c) a Health and Social Services Board in Northern Ireland;
 - (d) a hospital whose activities are not carried on for profit;
 - (e) a research institution whose activities are not carried on for profit;
 - (f) a charitable institution providing care or medical or surgical treatment for handicapped persons;
 - (g) the Common Services Agency for the Scottish Health Service, the Northern Ireland Central Services Agency for Health and Social Services or the Isle of Man Health Services Board.
- [^{F106}(h) a charitable institution providing rescue or first aid services.]
- [^{F107}(i) a National Health Service trust established under Part I of the National Health Service and Community Care Act ^{M17}1990 or the National Health Service (Scotland) ^{M18}Act 1978.]
- (6) “Handicapped” means chronically sick or disabled.
- (7) Item 4 does not apply where the donee of the goods is not a charity and has contributed in whole or in part to the funds for the purchase of the goods.
- (8) Item 5 does not apply where the body to whom the goods are supplied is not a charity and has contributed in whole or in part to the funds for the purchase of the goods.
- (9) Items 6 and 7 do not apply unless—
- (a) the supply is paid for with funds which have been provided by a charity or from voluntary contributions, and
 - (b) in a case where the owner of the goods repaired or maintained is not a charity, it has not contributed in whole or in part to those funds.
- [^{F108}(10) Items 4 and 5 include the letting on hire of relevant goods; accordingly in items 4, 5 and 6 and the notes relating thereto, references to the purchase or ownership of goods shall be deemed to include references respectively to their hiring and possession.]

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(11) Item 5 includes computer services by way of the provision of computer software solely for use in medical research, diagnosis or treatment.]

[^{F109}(12) In item 9—

- (a) a “medicinal product” means any substance or article (not being an instrument, apparatus or appliance) which is for use wholly or mainly in either or both of the following ways-
 - (i) by being administered to one or more human beings or animals for a medicinal purpose;
 - (ii) as an ingredient in the preparation of a substance or article which is to be administered to one or more human beings or animals for a medicinal purpose;
- (b) a “medicinal purpose” has the meaning assigned to it by section 130(2) of the Medicines Act 1968;
- (c) “administer” has the meaning assigned to it by section 130(9) of the Medicines Act 1968;

(d)]

[^{F110F111}(13) In items 9 and 10—

“substance” and “ingredient” have the meanings assigned to them by section 132 of the Medicines Act 1968.]

Textual Amendments

- F92** Item 10 added by S.I. 1987/437, **art. 3(2)**
- F93** Words in Sch. 5 Group 16 Item 10 inserted by S.I. 1991/737, **art.6**
- F94** Note (1) substituted by S.I. 1990/750, **art. 6**
- F95** Sch. 5 Group 16 Note (2) deleted by S.I. 1991/737, **art.7**
- F96** Words substituted by virtue of S.I. 1986/530, **art. 4(b)**
- F97** Word added by S.I. 1989/470, **art. 2(b)**
- F98** Word inserted by S.I. 1990/750, **art. 7(a)**
- F99** Word repealed by S.I. 1990/750, **art. 7(b)**
- F100** Words in Sch. 5 Group 16 Note (4)(a) inserted by S.I. 1991/737, **art.8**
- F101** Word inserted by S.I. 1990/750, **art. 7(c)**
- F102** Words substituted by S.I. 1990/750, **art. 8**
- F103** Note (4)(e) added by S.I. 1984/766, **art. 2**
- F104** Note (4)(f) added at the end of note (4) by S.I. 1986/530, **art. 4(c)** and substituted by S.I. 1987/437, **art. 3(3)**
- F105** Note (4)(g) added at the end of Note (4) by S.I. 1987/437, **art. 3(4)**
- F106** Parah) added by S.I. 1983/1717, **art. 2(a)**
- F107** Para. (i) added by S.I. 1990/2129, **art. 2**
- F108** Notes (10)(11) added by S.I. 1983/1717, **art 2(b)**
- F109** Note (12) added by S.I. 1986/530, **art. 4(d)**
- F110** Note (13) added by S.I. 1987/437, **art. 3(6)**
- F111** Note (12)(d) repealed by S.I. 1987/437, **art. 3(5)**

Marginal Citations

- M17** 1990 c. 19(113:2)
- M18** 1978 c. 29(113:2)

Status: Point in time view as at 01/07/1992. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), SCHEDULE 5. (See end of Document for details)

GROUP 17—CLOTHING AND FOOTWEAR

Item No.

- 1 Articles designed as clothing or footwear for young children and not suitable for older persons.
- 2 [^{F112}The supply to a person for use otherwise than by employees of his of]protective boots and helmets for industrial use.

Textual Amendments

F112 Words inserted by [Finance Act 1989 \(c. 26, SIF 40:2\)](#), [s. 22\(1\)\(3\)](#)

- 3 Protective helmets for wear by a person driving or riding a motor bicycle.

Notes:

- (1) “Clothing” includes hats and other headgear.
- (2) Item 1 does not include articles of clothing made wholly or partly of fur skin, except—
- (a) headgear;
 - (b) gloves;
 - (c) buttons, belts and buckles;
 - (d) any garment merely trimmed with fur skin unless the trimming has an area greater than one-fifth of the area of the outside material or, in the case of a new garment, represents a cost to the manufacturer greater than the cost to him of the other components.
- (3) “Fur skin” means any skin with fur, hair or wool attached except—
- (a) rabbit skin;
 - (b) woolled sheep or lamb skin; and
 - (c) the skin, if neither tanned nor dressed, of bovine cattle (including buffalo), equine animals, goats or kids (other than Yemen, Mongolian and Tibetan goats or kids), swine (including peccary), chamois, gazelles, deer or dogs.
- (4) Items 2 and 3 apply only where the articles to which they refer are manufactured to standards for boots or helmets approved by the British Standards Institution and bear a marking indicating compliance with the specification relating to them.
- (5) Items 1, 2 and 3 include the supply of the services described in paragraphs 1(1) and 5(3) of Schedule 2 to this Act in respect of goods comprised in the items [^{F113}, but, in the case of goods comprised in item 2, only if the goods are for use otherwise than by employees of the person to whom the services are supplied.]

Textual Amendments

F113 Words inserted by [Finance Act 1989 \(c. 26, SIF 40:2\)](#), [s. 22\(2\)\(3\)](#)

Status:

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Changes to legislation:

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