

Status: Point in time view as at 01/06/2002.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 4 — Women’s sanitary products. (See end of Document for details)

SCHEDULES

^{F1}SCHEDULE 7A

CHARGE AT REDUCED RATE

Textual Amendments

- F1** Sch. 7A inserted (11.5.2001 with effect as mentioned in s. 99(7)(a) of the amending Act) by 2001 c. 9, s. 99(5)(7)(a), Sch. 31 Pt. 1 para. 1

PART 2

THE GROUPS

GROUP 4 — WOMEN’S SANITARY PRODUCTS

ITEM NO.

- 1 Supplies of women’s sanitary products.

NOTES:

Meaning of “women’s sanitary products”

- 1 (1) In this Group “women’s sanitary products” means women’s sanitary products of any of the following descriptions—
- (a) subject to sub-paragraph (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.
- (2) Sub-paragraph (1)(a) does not include protective briefs or any other form of clothing.

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