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SCHEDULES

SCHEDULE 8

Section 30.

ZERO-RATING

PART I

INDEX TO ZERO-RATED SUPPLIES OF GOODS AND SERVICES

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PART II

THE GROUPS

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 a 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.
- 2 Confectionery, not including cakes or biscuits other than biscuits wholly or partly covered with chocolate or 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 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.
- 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;

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- (c) in the domestic production of any wine or made-wine.

Items overriding the exceptions

Item No.

- 1 Yoghurt unsuitable for immediate consumption when frozen.
- 2 Drained cherries.
- 3 Candied peels.
- 4 Tea, mateg, 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 Milk and preparations and extracts thereof.
- 7 Preparations and extracts of meat, yeast or egg.

Notes:

- (1) “Food” includes drink.
- (2) “Animal” includes bird, fish, crustacean and mollusc.
- (3) A supply of anything in the course of catering includes—
 - (a) any supply of it for consumption on the premises on which it is supplied; and
 - (b) any supply of hot food for consumption off those premises;and for the purposes of paragraph (b) above “hot food” means food which, or any part of which—
 - (i) has been heated for the purposes 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; and for the purposes of item 2 of the excepted items “confectionery” includes chocolates, sweets and biscuits; drained, glaceg or crystallised fruits; and any item of sweetened prepared food which is normally eaten with the fingers.
- (6) ^{F1}Items 4 to 7] 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 4.

Textual Amendments

F1 Words in Sch. 8 Pt. II Group 1 Note 6 substituted (*retrospectively*) by 1999 c. 16, s. 14

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Textual Amendments

F1 Words in Sch. 8 Pt. II Group 1 Note 6 substituted (*retrospectively*) by 1999 c. 16, s. 14

GROUP 2— SEWERAGE SERVICES AND WATER

Item No.

- 1 Services of—
- (a) reception, disposal or treatment of foul water or sewage in bulk, and
 - (b) emptying of 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.
- 2 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.

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.

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
- (b) include the supply of the services described in paragraph 1(1) of Schedule 4 in respect of goods comprised in the items.

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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;
 - (g) apparatus solely for the making on a magnetic tape of a sound recording which is for use by the blind or severely handicapped;
 - (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;
 - (i) the supply of a service of repair or maintenance of any goods comprised in paragraphs (a) to (h) above.
- 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.

[^{F2}GROUP 5-CONSTRUCTION OF BUILDINGS, ETC.]

Textual Amendments

F2 Sch. 8 Pt. II Group 5 substituted (1.3.1995) by [S.I. 1995/280](#), [arts. 1, 2](#)

Item No.

- [^{F3}1 The first grant by a person—
- (a) constructing a building—
 - (i) designed as a dwelling or number of dwellings; or

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- (ii) intended for use solely for a relevant residential or a relevant charitable purpose; or
- (b) converting a non-residential building or a non-residential part of a building into a building designed as a dwelling or number of dwellings or a building intended for use solely for a relevant residential purpose,
of a major interest in, or in any part of, the building, dwelling or its site.]

Textual Amendments

F3 Sch. 8 Pt. II Group 5 substituted (1.3.1995) by [S.I. 1995/280](#), [arts. 1, 2](#)

- [^{F4}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 related to the construction other than the services of an architect, surveyor or any person acting as a consultant or in a supervisory capacity.]

Textual Amendments

F4 Sch. 8 Pt. II Group 5 substituted (1.3.1995) by [S.I. 1995/280](#), [arts. 1, 2](#)

- [^{F5}3 The supply to a registered housing association in the course of conversion of a non-residential building or a non-residential part of a building into—
- (a) a building or part of a building designed as a dwelling or number of dwellings; or
 - (b) a building or part of a building intended for use solely for a relevant residential purpose,
- of any services related to the conversion other than the services of an architect, surveyor or any person acting as a consultant or in a supervisory capacity.]

Textual Amendments

F5 Sch. 8 Group 5 substituted (1.3.1995) by [S.I. 1995/280](#), [arts. 1, 2](#)

- [^{F6}4 The supply of building materials to a person to whom the supplier is supplying services within item 2 or 3 of this Group which include the incorporation of the materials into the building (or its site) in question.]

Textual Amendments

F6 Sch. 8 Pt. II Group 5 substituted (1.3.1995) by [S.I. 1995/280](#), [arts. 1, 2](#)

[^{F7} Notes:

- (1) “Grant” includes an assignment or surrender.

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- (2) A building is designed as a dwelling or a number of dwellings where in relation to each dwelling the following conditions are satisfied—
- (a) the dwelling consists of self-contained living accommodation;
 - (b) there is no provision for direct internal access from the dwelling to any other dwelling or part of a dwelling;
 - (c) the separate use, or disposal of the dwelling is not prohibited by the term of any covenant, statutory planning consent or similar provision; and
 - (d) statutory planning consent has been granted in respect of that dwelling and its construction or conversion has been carried out in accordance with that consent.
- (3) The construction of, or conversion of a non-residential building to, a building designed as a dwelling or a number of dwellings includes the construction of, or conversion of a non-residential building to, a garage provided that—
- (a) the dwelling and the garage are constructed or converted at the same time; and
 - (b) the garage is intended to be occupied with the dwelling or one of the dwellings.
- (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, prison or similar institution or an hotel, inn or similar establishment.
- (5) Where a number of buildings are—
- (a) constructed at the same time and on the same site; and
 - (b) are intended to be used together as a unit solely for a relevant residential purpose;
- then each of those buildings, to the extent that they would not be so regarded but for this Note, are to be treated as intended for use solely for a relevant residential purpose.
- (6) Use for a relevant charitable purpose means use by a charity in either or both 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.
- (7) Subject to Note (9) below “non-residential” in relation to a building or part of a building, means—

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- (a) neither designed nor adapted for use as a dwelling or number of dwellings nor for a relevant residential purpose, or
 - (b) if so designed or adapted, was constructed before, and has not been used as a dwelling or number of dwellings or for a relevant residential purpose since, 1st April 1973.
- (8) References to a non-residential building or a non-residential part of a building do not include a reference to a garage occupied together with a dwelling.
- (9) The conversion, other than to a building designed for a relevant residential purpose, of a non-residential part of a building which already contains a residential part is not included within items 1(b) or 3 unless the result of that conversion is to create an additional dwelling or dwellings.
- (10) Where—
- (a) part of a building that is constructed is designed as a dwelling or number of dwellings or is intended for use solely for a relevant residential purpose or relevant charitable purpose (and part is not); or
 - (b) part of a building that is converted is designed as a dwelling or number of dwellings or is used solely for a relevant residential purpose (and part is not)
-
- then in the case of—
- (i) a grant or other supply relating only to the part so designed or intended for that use (or its site) shall be treated as relating to a building so designed or intended for such use;
 - (ii) 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
 - (iii) 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.
- (11) Where, a service falling within the description in items 2 or 3 is supplied in part in relation to the construction or conversion of a building and in part for other purposes, an apportionment may be made to determine the extent to which the supply is to be treated as falling within items 2 or 3.
- (12) Where all or part of a building is intended for use solely for a relevant residential purpose or a relevant charitable purpose—
- (a) a supply relating to the building (or any part of it) shall not be taken for the purposes of items 2 and 4 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.
- (13) The grant of an interest in, or in any part of—
- (a) a building designed as a dwelling or number of dwellings; or
 - (b) the site of such a building,
- is not within item 1 if—

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- (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.
- (14) 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.
- (15) The reference in item 2(b) of this Group to the construction of a civil engineering work does not include a reference to the conversion, reconstruction, alteration or enlargement of a work.
- (16) For the purpose of this Group, the construction of a building does not include—
- (a) the conversion, reconstruction or alteration of an existing building; or
 - (b) any enlargement of, or extension to, an existing building except to the extent the enlargement or extension creates an additional dwelling or dwellings; or
 - (c) subject to Note (17) below, the construction of an annexe to an existing building.
- (17) Note 16(c) above shall not apply where an annexe is intended for use solely for a relevant charitable purpose and—
- (a) is capable of functioning independently from the existing building; and
 - (b) the only access or where there is more than one means of access, the main access to:
 - (i) the annexe is not via the existing building; and
 - (ii) the existing building is not via the annexe.
- (18) A building only ceases to be an existing building when:
- (a) demolished completely to ground level; or
 - (b) the part remaining above ground level consists of no more than a single facade or where a corner site, a double facade, the retention of which is a condition or requirement of statutory planning consent or similar permission.
- (19) 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.
- (20) Item 2 and Item 3 do not include the supply of services described in paragraph 1(1) or 5(4) of Schedule 4.
- (21) In Item 3 “registered housing association” means a registered housing association within the meaning of the Housing Association Act 1985^{F8} or Part II of the Housing (Northern Ireland) Order 1992^{F9}.
- (22)
- “Building materials”, in relation to any description of building, means goods of a description ordinarily incorporated by builders in a building of that description, (or its site), but does not include—

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- (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) electrical or gas appliances, unless the appliance is an appliance which is—
 - (i) designed to heat space or water (or both) or to provide ventilation, air cooling, air purification, or dust extraction; or
 - (ii) intended for use in a building designed as a number of dwellings and is a door-entry system, a waste disposal unit or a machine for compacting waste; or
 - (iii) a burglar alarm, a fire alarm, or fire safety equipment or designed solely for the purpose of enabling aid to be summoned in an emergency; or
 - (iv) a lift or hoist;
 - (d) carpets or carpeting material.
- (23) For the purposes of Note (22) above the incorporation of goods in a building includes their installation as fittings.
- (24) Section 30(3) does not apply to goods forming part of a description of supply in this Group.]

Textual Amendments

- F8** 1985 c. 69; [Section 1](#) which defines "housing association" was amended by the [Housing \(Scotland\) Act 1988 \(c. 43\)](#); [Section 3\(2\)](#) (meaning of "registered") was amended by the [Housing Act 1988 c. 50](#)).
- F9** [S.I. 1992/1725 \(N.I.15\)](#).

Textual Amendments

- F7** [Sch. 8 Group 5](#) substituted (1.3.1995) by [S.I. 1995/280, arts. 1, 2](#)
- F8** 1985 c. 69; [Section 1](#) which defines "housing association" was amended by the [Housing \(Scotland\) Act 1988 \(c. 43\)](#); [Section 3\(2\)](#) (meaning of "registered") was amended by the [Housing Act 1988 c. 50](#)).
- F9** [S.I. 1992/1725 \(N.I.15\)](#).

[^{F10}GROUP 6—PROTECTED BUILDINGS]

Textual Amendments

- F10** [Sch. 8 Pt. II Group 6](#) substituted (1.3.1995) by [S.I. 1995/283, arts. 1, 2](#)

Item No.

- [^{F11}1 The first 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

- F11** [Sch. 8 Pt. II Group 6](#) substituted (1.3.1995) by [S.I. 1995/283, arts. 1, 2](#)

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- [^{F12} 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.]

Textual Amendments

F12 Sch. 8 Pt. II Group 6 substituted (1.3.1995) by [S.I. 1995/283](#), [arts. 1, 2](#)

- [^{F13} The supply of building materials to a person to whom the supplier is supplying services within item 2 of this Group which include the incorporation of the materials into the building (or its site) in question.]

Textual Amendments

F13 Sch. 8 Pt. II Group 6 substituted (1.3.1995) by [S.I. 1995/283](#), [arts. 1, 2](#)

[^{F14}Notes:

- (1) “Protected building” means a building which is designed to remain as or become a dwelling or number of dwellings (as defined in Note (2) below) 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) the Planning (Listed Buildings and Conservation Areas) Act 1990^{F15}; or
 - (ii) the Town and Country Planning (Scotland) Act 1972^{F16}; or
 - (iii) the Planning (Northern Ireland) Order 1991^{F17}; or
 - (b) a scheduled monument, within the meaning of—
 - (i) the Ancient Monuments and Archaeological Areas Act 1979^{F18}; or
 - (ii) the Historic Monuments Act (Northern Ireland) 1971^{F19}.
- (2) A building is designed to remain as or become a dwelling or number of dwellings where in relation to each dwelling the following conditions are satisfied—
 - (a) the dwelling consists of self-contained living accommodation;
 - (b) there is no provision for direct internal access from the dwelling to any other dwelling or part of a dwelling;
 - (c) the separate use, or disposal of the dwelling is not prohibited by the terms of any covenants, statutory planning consent or similar provision,and includes a garage (occupied together with a dwelling) either constructed at the same time as the building or where the building has been substantially reconstructed at the same time as that reconstruction.
- (3) Notes (1), (4), (6), (12) to (14) and (22) to (24) of Group 5 apply in relation to this Group as they apply in relation to that Group but subject to any appropriate modifications.
- (4) 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—

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- (a) that, of the works carried out to effect the reconstruction, at least 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 or item 3 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.

- (5) Where part of a protected building that is substantially reconstructed is designed to remain as or become a dwelling or a number of dwellings or is intended for use solely for a relevant residential or 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) “Approved alteration” means—

- (a) in the case of a protected building which is an ecclesiastical building to which section 60 of the Planning (Listed Buildings and Conservation Areas) Act 1990 applies, 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) 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) Part I of the Planning (Listed Buildings and Conservation Areas) Act 1990,
 - (ii) Part IV of the Town and Country Planning (Scotland) Act 1972,
 - (iii) Part V of the Planning (Northern Ireland) Order 1991,
 - (iv) Part I of the 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,

but does not include any works of repair or maintenance, or any incidental alteration to the fabric of a building which results from the carrying out of repairs, or maintenance work.

- (7) For the purposes of paragraph (a) of Note (6), 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.

Status: Point in time view as at 01/03/1995. This version of this schedule contains provisions that are not valid for this point in time.

Changes to legislation: Value Added Tax Act 1994, SCHEDULE 8 is up to date with all changes known to be in force on or before 26 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (8) For the purposes of paragraph (c) of Note (6) “Crown interest” and “Duchy interest” have the same meaning as in section 50 of the Ancient Monuments and Archaeological Areas Act 1979.
- (9) Where a service is supplied in part in relation to an approved alteration of a building, and in part for other purposes, an apportionment may be made to determine the extent to which the supply is to be treated as falling within item 2.
- (10) 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.
- (11) Item 2 does not include the supply of services described in paragraph 1(1) or 5(4) of Schedule 4.]

Textual Amendments

- F15 1990 c. 9
- F16 1972 c. 52.
- F17 S.I. 1991/1220 (N.I.11).
- F18 1979 c. 46.
- F19 1971 c. 17 (N.I.).

Textual Amendments

- F14 Sch. 8 Group 6 substituted (1.3.1995) by S.I. 1995/283, arts. 1, 2
- F15 1990 c. 9
- F16 1972 c. 52.
- F17 S.I. 1991/1220 (N.I.11).
- F18 1979 c. 46.
- F19 1971 c. 17 (N.I.).

GROUP 7— INTERNATIONAL SERVICES

Item No.

- 1 The supply of services of work carried out on goods which, for that purpose, have been obtained or acquired in, or imported into, any of the member States and which are intended to be, and in fact are, subsequently exported to a place outside the member States—
 - (a) by or on behalf of the supplier; or
 - (b) where the recipient of the services belongs in a place outside the member States, by or on behalf of the recipient.
- 2 The supply of services consisting of the making of arrangements for—
 - (a) the export of any goods to a place outside the member States;
 - (b) a supply of services of the description specified in item 1 of this Group; or
 - (c) any supply of services which is made outside the member States.

Note: This Group does not include any services of a description specified in Group 2 or Group 5 of Schedule 9.

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GROUP 8— 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 8,0 kilogrammes; nor
 - (b) an aircraft designed or adapted for use for recreation or pleasure.

VALID FROM 01/01/1996

[^{F20}2A The supply of parts and equipment, of a kind ordinarily installed or incorporated in, and to be installed, or incorporated in,—

- (a) the propulsion, navigation or communication systems; or
- (b) the general structure,

of a qualifying ship or, as the case may be, aircraft.]

Textual Amendments

F20 Sch. 8 Pt. II Group 8 item 2A inserted (1.1.1996) by S.I. 1995/3039, arts. 1, 2(c)

VALID FROM 01/01/1996

[^{F21}2B The supply of life jackets, life rafts, smoke hoods and similar safety equipment for use in a qualifying ship or, as the case may be, aircraft.]

Textual Amendments

F21 Sch. 8 Pt. II Group 8 item 2B inserted (1.1.1996) by S.I. 1995/3039, arts. 1, 2(c)

- 3
- (a) The supply to and repair or maintenance for 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.
 - (b) The construction, modification, repair or maintenance for a charity providing rescue or assistance at sea of slipways used solely for the launching and recovery of lifeboats.

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- (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) above or slipways comprised in paragraph (b) above.

- 4 Transport of passengers—
 - (a) in any vehicle, ship or aircraft designed or adapted to carry not less than 12 passengers;
 - (b) by the Post Office;
 - (c) on any scheduled flight; 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.

- 5 The transport of goods from a place within to a place outside the member States or vice versa, to the extent that those services are supplied within the United Kingdom.

- 6 Any services provided for—
 - (a) the handling of ships or aircraft in a port, customs and excise airport or outside the United Kingdom; or
 - (b) the handling 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.

- 6A Air navigation services.

- 7 Pilotage services.

- 8 Salvage or towage services.

- 9 Any services supplied 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.

- 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 and 11.

- 11 The supply—
 - (a) of services consisting of
 - (i) the handling or storage of goods at, or their transport to or from, a place at which they are to be exported to or have been imported from a place outside the member States; or
 - (ii) the handling or storage of such goods in connection with such transport; or
 - (b) to a person who receives the supply for the purpose of a business carried on by him and who belongs outside the United Kingdom, of services of a description specified in paragraph (a) of item 6, item 9 or paragraph (a) of item 10 of this Group.

- 12 The supply of a designated travel service to be enjoyed outside the European Community, to the extent to which the supply is so enjoyed.

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- 13 Intra-Community transport services supplied in connection with the transport of goods to or from the Azores or Madeira or between those places, to the extent that the services are treated as supplied in the United Kingdom.

Notes:

- (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 the goods specified in the items.
- (3) 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.
- (4) “Lifeboat” means any vessel used or to be used solely for rescue or assistance at sea.
- (5) Item 6 does not include the letting on hire of goods.
- (6) “Port” and “customs and excise airport” have the same meanings as in the Management Act.
- (7) Except for the purposes of item 11, 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.
- (8) “Designated travel service” has the same meaning as in the ^{M1}Value Added Tax (Tour Operators) Order 1987.
- (9) “Intra-Community transport services” means—
 - (a) the intra-Community transport of goods within the meaning of the ^{M2}Value Added Tax (Place of Supply of Services) Order 1992;
 - (b) ancillary transport services within the meaning of the ^{M3}Value Added Tax (Place of Supply of Services) Order 1992 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.

Marginal Citations

M1 [S.I.1987/1086](#)

M2 [S.I.1992/3121](#)

Status: Point in time view as at 01/03/1995. This version of this schedule contains provisions that are not valid for this point in time.

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M3 [S.I.1992/3121](#)

Marginal Citations

M1 [S.I.1987/1086](#)

M2 [S.I.1992/3121](#)

M3 [S.I.1992/3121](#)

GROUP 9— 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 4 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 5; or
- (b) the supply of accommodation in a caravan or houseboat.

GROUP 10— 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 30(3) 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 4 is a supply of services.

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GROUP 11— BANK NOTES

Item No.

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

GROUP 12— 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 ^{M4}Pharmacy Act 1954 or the ^{M5}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

M4 1954 c. 61.

M5 S.I.1976/1213

VALID FROM 01/04/1995

- [^{F23}1A The supply of any goods in accordance with a requirement or authorisation under—
- (a) regulation 20 of the National Health Service (Pharmaceutical Services) Regulations 1992 ^{F24};
 - (b) regulation 34 of the National Health Service (General Medical Services) (Scotland) Regulations 1995 ^{F25}; or
 - (c) regulation 41 of the Health and Personal Social Services (General Medical and Pharmaceutical Services) Regulations (Northern Ireland) 1973 ^{F26},
- by a person registered in the register of medical practitioners or the register of medical practitioners with limited registration.]

Textual Amendments

F23 Sch. 8 Group 12 item 1A inserted (1.5.1995) by S.I. 1995/652, art. 3

F24 S.I. 1992/662.

F25 S.I. 1995/416.

F26 S.R. & O. (N.I.) 1973 No. 421, relevant amending instruments are S.R. 1975 No. 180 and S.R. 1985 No. 69.

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- 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;
 - (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 5 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;
 - (i) boats designed or substantially and permanently adapted for use by handicapped persons.
- 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 handicapped person to whom the goods are to be made available, by sale or otherwise, by the charity.
- 5 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, 18 or 19 and supplied as described in that item.
- 6 The supply of goods in connection with a supply described in item 3, 4 or 5.
- 7 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.
- 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.
- 10 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.
- 11 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

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- such provision, extension or adaptation is necessary by reason of the condition of the handicapped persons.
- 12 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.
- 13 The supply of goods in connection with a supply described in items 8, 9, 10 or 11.
- 14 The letting on hire of a motor vehicle for a period of not less than 3 years to a handicapped person in receipt of a disability living allowance by virtue of entitlement to the mobility component or of mobility supplement where the lessor's business consists predominantly of the provision of motor vehicles to such persons.
- 15 The sale of a motor vehicle which had been let on hire in the circumstances described in item 14, where such sale constitutes the first supply of the vehicle after the end of the period of such letting.
- 16 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.
- 17 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.
- 18 The supply of goods in connection with a supply described in item 16 or 17.
- 19 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.
- 20 The supply of services necessarily performed by a control centre in receiving and responding to calls from an alarm system specified in item 19.

Notes:

- (1) Section 30(3) 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 acquired from another member State or imported from a place outside the member States 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 ^{M6}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.

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- (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.
- (6) Item 14 applies only—
- (a) where the vehicle is unused at the commencement of the period of letting; and
 - (b) where the consideration for the letting consists wholly or partly of sums paid to the lessor by the Department of Social Security or the Ministry of Defence on behalf of the lessee in respect of the mobility component of the disability living allowance or mobility supplement to which he is entitled.
- (7) In item 14—
- (a) “disability living allowance” is a disability living allowance within the meaning of section 71 of the ^{M7}Social Security Contributions and Benefits Act 1992, or section 71 of the ^{M8}Social Security Contributions and Benefits (Northern Ireland) Act 1992; and
 - (b) “mobility supplement” is a mobility supplement within the meaning of Article 26A of the ^{M9}Naval, Military and Air Forces etc. (Disablement and Death Service Pensions Order 1983, Article 25A of the ^{M10}Personal Injuries (Civilians) Scheme 1983, Article 3 of the ^{M11}Motor Vehicles (Exemption from Vehicles Excise Duty) Order 1985 or Article 3 of the ^{M12}Motor Vehicles (Exemption from Vehicles Excise Duty) (Northern Ireland) Order 1985.
- (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 19 or 20, 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.

Marginal Citations

- M6** 1983 c. 54.
M7 1992 c. 4.
M8 1992 c. 7.
M9 S.I.1983/883.
M10 S.I.1983/686.
M11 S.I.1985/722.

Status: Point in time view as at 01/03/1995. This version of this schedule contains provisions that are not valid for this point in time.

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M12 [S.I.1985/723](#).

Marginal Citations

M6 [1983 c. 54](#).
M7 [1992 c. 4](#).
M8 [1992 c. 7](#).
M9 [S.I.1983/883](#).
M10 [S.I.1983/686](#).
M11 [S.I.1985/722](#).
M12 [S.I.1985/723](#).

GROUP 13— IMPORTS, EXPORTS ETC.

Item No.

- 1 The supply before the delivery of an entry (within the meaning of regulation 5 of the ^{M13}Customs Controls on Importation of Goods Regulations 1991)) under an agreement requiring the purchaser to make such entry of goods imported from a place outside the member States.

Marginal Citations

M13 [S.I. 1991/2724](#).

- 2 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.
- 3 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 to places outside the member States.

Notes:

- (1) 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.
- (2) “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.
- (3) “Overseas body” means a body established outside the United Kingdom.

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- (4) “Overseas trader” means a person who carries on a business and has his principal place of business outside the United Kingdom.
- (5) Item 3 does not apply where the overseas authority, overseas body or overseas trader is a taxable person, another member State, any part of or place in another member State, the government of any such member State, part or place, a body established in another member State or a person who carries on business, or has a place of business, in another member State.

GROUP 14— TAX-FREE SHOPS

Item No

- 1 The supply, by a person in the course of carrying on business in a tax-free shop, to a traveller making a relevant journey, of goods which are of either of the following descriptions—
- (a) goods not included in the first column of the following Table which do not exceed a value of £71 in aggregate and which are to be carried in the traveller’s personal luggage; or
- (b) goods included in the first column of the following Table which do not exceed the quantities set out in the second column of that Table and which are to be carried in the traveller’s personal luggage.

Goods	Quantity
Alcoholic beverages:	
(a) with an alcoholic strength of more than 22% by volume	1 litre
or	
with an alcoholic strength of not more than 22% by volume, fortified wines and sparkling wines (including made-wines)	2 litres
(b) still wines (including made-wines)	2 litres
Perfume and Toilet Water	
Perfume	60 ml
Toilet Water	250 ml
Tobacco products:	
Cigarettes	200
or	
Cigarillos	100
or	
Cigars	50
or	

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Smoking tobacco	250 grammes
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- 2 The supply, of any goods within Item 1(a) or (b) above, to a traveller on board an aircraft or ship making a relevant journey by a person who supplies the traveller's air or sea transport or any other person authorised by that person.

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 £71.
- (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 ^{M14}Channel Tunnel Act 1987.
- (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 by section 1(9) of the ^{M15}Channel Tunnel Act 1987.

Marginal Citations

M14 1987 c. 53.

M15 1987 c. 53.

Marginal Citations

M14 1987 c. 53.

M15 1987 c. 53.

GROUP 15— CHARITIES ETC.

Item No.

- 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.

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- 2 The donation of any goods for sale or export by a charity described in item 1 or by a taxable person described in that item.
- 3 The export of any goods by a charity to a place outside the member States.
- 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.
- 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
 - (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.

VALID FROM 01/04/2000

^{F27}8A A supply to a charity that consists in the promulgation of an advertisement by means of such a medium.

Textual Amendments

F27 Sch. 8 Pt. II Group 15 items 8-8C substituted for item 8 (1.4.2000) by [S.I. 2000/805, art. 7](#)

VALID FROM 01/04/2000

^{F28}8B The supply to a charity of services of design or production of an advertisement that is, or was intended to be, promulgated by means of such a medium.

Textual Amendments

F28 Sch. 8 Pt. II Group 15 items 8-8C substituted for item 8 (1.4.2000) by [S.I. 2000/805, art. 7](#)

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VALID FROM 01/04/2000

F29 8C The supply to a charity of goods closely related to a supply within item 8B.

Textual Amendments

F29 Sch. 8 Pt. II Group 15 items 8-8C substituted for item 8 (1.4.2000) by [S.I. 2000/805](#), [art. 7](#)

- 9 The supply to a charity, providing care or medical or surgical treatment for human beings or animals, or engaging in medical or veterinary research, of a medicinal product where the supply is solely for use by the charity in such care, treatment or research.
- 10 The supply to a charity of a substance directly used for synthesis or testing in the course of medical or veterinary research.

Notes:

- (1) Item 1 shall apply only if the supply is a sale of goods donated to that charity or taxable person.
- (2) “Animals” includes any species of the animal kingdom.
- (3) “Relevant goods” means—
 - (a) medical, scientific, computer, video, sterilising, laboratory or refrigeration equipment for use in medical or veterinary research, training, diagnosis or treatment;
 - (b) ambulances;
 - (c) 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 12 of this Schedule;
 - (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;
 - (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 provision 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;
 - (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;

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- (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.
- (4) “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;
 - (h) a charitable institution providing rescue or first-aid services;
 - (i) a National Health Service trust established under Part I of the ^{M16}National Health Service and Community Care Act 1990 or the ^{M17}National Health Service (Scotland) Act 1978.
- (5) “Handicapped” means chronically sick or disabled.
- (6) 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.
- (7) 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.
- (8) 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.
- (9) 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.
- (10) Item 5 includes computer services by way of the provision of computer software solely for use in medical research, diagnosis or treatment.
- (11) 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;

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- (b) a “medicinal purpose” has the meaning assigned to it by section 130(2) of the ^{M18}Medicines Act 1968;
- (c) “administer” has the meaning assigned to it by section 130(9) of the Medicines Act 1968;

(12) In items 9 and 10 “substance” and “ingredient” have the meanings assigned to them by section 132 of the Medicines Act 1968.

Marginal Citations

M16 1990 c. 19.
M17 1978 c. 29.
M18 1968 c. 67.

Marginal Citations

M16 1990 c. 19.
M17 1978 c. 29.
M18 1968 c. 67.

GROUP 16— CLOTHING AND FOOTWEAR

Item No.

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

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- (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 goods to which they refer are—
- (a) goods which—
 - (i) are manufactured to standards approved by the British Standards Institution; and
 - (ii) bear a marking indicating compliance with the specification relating to such goods; or
 - (b) goods which—
 - (i) are manufactured to standards which satisfy requirements imposed (whether under the law of the United Kingdom or the law of any other member State) for giving effect to the directive of the Council of the European Communities dated 21st December 1989 No.89/686/EEC; and
 - (ii) bear any mark of conformity provided for by virtue of that directive in relation to those goods.
- (5) Items 1, 2 and 3 include the supply of the services described in paragraphs 1(1) and 5(3) of Schedule 4 in respect of goods comprised in the items, 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.

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