

*Status: Point in time view as at 10/04/2003.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Part I. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 8

#### ZERO-RATING

#### PART I

##### INDEX TO ZERO-RATED SUPPLIES OF GOODS AND SERVICES

<b>Subject matter</b>	<b>Group Number</b>	<b>1983 Group Number</b>
Bank notes	Group 11	<i>Group 13</i>
Books etc.	Group 3	<i>Group 3</i>
Caravans and houseboats	Group 9	<i>Group 11</i>
Charities etc.	Group 15	<i>Group 16</i>
Clothing and footwear	Group 16	<i>Group 17</i>
Construction of buildings etc.	Group 5	<i>Group 8</i>
Drugs, medicines, aids for the handicapped etc.	Group 12	<i>Group 14</i>
Food	Group 1	<i>Group 1</i>
Gold	Group 10	<i>Group 12</i>
Imports, exports etc.	Group 13	<i>Group 15</i>
International services	Group 7	<i>Group 9</i>
Protected buildings	Group 6	<i>Group 8A</i>
Sewerage services and water	Group 2	<i>Group 2</i>
Talking books for the blind and handicapped and wireless sets for the blind	Group 4	<i>Group 4</i>
<b>F1</b>	<b>F1</b>	<b><i>F1</i></b>
...	...	...
Transport	Group 8	<i>Group 10</i>

#### **Textual Amendments**

**F1** [Sch. 8 Pt. I](#): entry relating to “tax-free shops” deleted (1.7.1999) by [S.I. 1999/1642](#), [art. 2\(a\)](#)

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