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*Status: Point in time view as at 26/03/2001.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 4. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 8

#### ZERO-RATING

#### PART II

#### THE GROUPS

#### **GROUP 12— DRUGS, MEDICINES, AIDS FOR THE HANDICAPPED, ETC.**

- 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.

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