

Status: Point in time view as at 22/04/1993.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Group 14—Drugs, Medicines, Aids for the Handicapped, etc.. (See end of Document for details)

SCHEDULES

SCHEDULE 5

ZERO-RATING

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 ^{M1}Pharmacy Act 1954 or the ^{M2}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

- M1** 1954 c. 61.
M2 1976 S.I. No. 1213 (N.I. 22).

- 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;
 - [^{F1}(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.
 - [^{F2}(i) boats designed or substantially and permanently adapted for use by handicapped persons]

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Textual Amendments

- F1** Sch. 5 Group 14 Item 2(f) substituted by S.I. 1984/489, art. 4
F2 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 ^{F3}handicapped person to whom the goods are to be made available, by sale or otherwise, by the charity.

Textual Amendments

- F3** Word repealed by S.I. 1984/489, art. 5

[^{F4}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, 15 or 16 and supplied as described in that item.]

Textual Amendments

- F4** Sch. 5 Group 14 Item 5 substituted by S.I. 1986/530, art. 3(a)

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

[^{F5}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.]

Textual Amendments

- F5** 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.

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[^{F6}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.]

Textual Amendments

F6 Item 10 substituted by [S.I. 1986/530](#), [art. 3\(b\)](#)

[^{F7}10A 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

F7 Item 10A inserted by [S.I. 1987/437](#), [art. 2\(1\)](#)

[^{F8}10B 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

F8 Item 10B added (1.4.1992) by [S.I. 1992/628](#), [art. 4\(b\)](#).

[^{F9}11 The supply of goods in connection with a supply described in items 8, 9, 10 or 10A]

Textual Amendments

F9 Item 11 substituted by [S.I.1987/437](#), [art. 2\(2\)](#)

[^{F10}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 [^{F11}a disability living allowance by virtue of entitlement to the mobility component or of]a [^{F12}mobility allowance or] mobility supplement where the lessor's business consists predominantly of the provision of motor vehicles to such persons.]

Textual Amendments

F10 Item 12 added by [S.I. 1984/959](#), [art. 2\(a\)](#)

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- F11** 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).
- F12** 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.

- [^{F13}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

- F13** Sch. 5 Group 14 Item 12A inserted (29.12.1992) by S.I. 1992/3065, art.2.

- [^{F14}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

- F14** 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.
- 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 [^{F15}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.

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- (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 ^{M3}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—
- clothing, footwear and wigs;
 - invalid wheelchairs, and invalid carriages other than mechanically propelled vehicles intended or adapted for use on roads; and
 - 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.
- ^{F16}(6) Item 12 applies only-
- where the vehicle is unused at the commencement of the period of letting;
 - where the consideration for the letting consists wholly or partly of sums paid to the lessor by the ^{F17}Department of Social Security^{F18} or the Ministry of Defence] on behalf of the lessee in respect of the mobility allowance or mobility supplement to which he is entitled; and
 - to contracts of hire entered into on or after 1st September 1984.
- (7) In item 12 ^{F19}“disability living allowance” is a disability living allowance within the meaning of section ^{F20}71 of the Social Security Contributions and Benefits Act 1992^{F21} or ^{F22}section 71 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992^{F23}; ^{F23}“mobility allowance” is a mobility allowance within the meaning of ^{F24} . . . section 37A of the Social Security (Northern Ireland) Act 1975^{F25}; 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 ^{F25}, article 25A of the Personal Injuries (Civilians) Scheme 1983, article 3 of the Motor Vehicles (Exemption from Vehicles Excise Duty) (Northern Ireland) Order 1985.]
- ^{F26}(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
- is appointed to receive directly calls activated by an alarm system described in that item, and
 - retains information about the handicapped person to assist him in the event of illness, injury or similar emergency.]

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Textual Amendments

- F15** Words in **Sch. 5** Group 14 Note (1) substituted (1.1.1993) by **Finance (No. 2) Act 1992 (c. 48), s. 14(2), Sch. 3 Pt. 1 para. 63(1)**; S.I. 1992/3261, **art. 3**, Sch. (with art. 4)
- F16** Notes (6) and (7) added by S.I. 1984/959, **art. 2(b)**
- F17** Words substituted by S.I. 1988/1843, art. 5(4), **Sch. 3 para. 4(b)**
- F18** Words inserted by S.I. 1985/919, **art. 3(a)**
- F19** 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)**
- F20** 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**.
- F21** Note 7: words inserted (6.4.1992) by S.I. 1992/2874, **arts. 1(3), 3(b)(i)**; S.R. 1992/94, **art. 2**.
- F22** 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**.
- F23** 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**.
- F24** 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)**.
- F25** Words substituted by S.I. 1985/919, **art. 3(b)**
- F26** Notes (8) and (9) added by S.I. 1986/530, **art. 3(d)**

Marginal Citations

- M3** 1983 c. 54.

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