

*Status: Point in time view as at 17/12/2020.*

*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 [ <sup>F1</sup> disabled] etc.	Group 12	<i>Group 14</i>
F2	F2	
...	...	
[ <sup>F3</sup> European Research Infrastructure Consortia]	[ <sup>F3</sup> Group 18]	
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>
[ <sup>F4</sup> Online marketplaces (deemed supply)]	Group 21]	
[ <sup>F5</sup> Personal protective equipment (coronavirus)]	Group 20]	
Protected buildings	Group 6	<i>Group 8A</i>
Sewerage services and water	Group 2	<i>Group 2</i>
Talking books for the blind and [ <sup>F6</sup> disabled] and wireless sets for the blind	Group 4	<i>Group 4</i>

*Status: Point in time view as at 17/12/2020.*

*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)*

F7	F7	F7
...	...	...
Transport	Group 8	Group 10
[ <sup>F8</sup> Women's sanitary products	Group 19]	

#### Textual Amendments

- F1** Word in Sch. 8 Pt. I substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 5\(a\)](#)
- F2** Words in Sch. 8 Pt. I omitted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Emissions Allowances\) Order 2010 \(S.I. 2010/2549\)](#), arts. 1(2), [2\(2\)](#)
- F3** Words in Sch. 8 Pt. I inserted (1.1.2013) by [The Value Added Tax \(Relief for European Research Infrastructure Consortia\) Order 2012 \(S.I. 2012/2907\)](#), arts. 1, [3\(1\)](#) (with art. 1(2))
- F4** Words in Sch. 8 Pt. I inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), [Sch. 3 para. 16\(2\)](#) (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9
- F5** Words in Sch. 8 Pt. I inserted (1.5.2020) by [The Value Added Tax \(Zero Rate for Personal Protective Equipment\) \(Coronavirus\) Order 2020 \(S.I. 2020/458\)](#), arts. 1, [3](#)
- F6** Word in Sch. 8 Pt. I substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 5\(b\)](#)
- F7** Sch. 8 Pt. I: entry relating to “tax-free shops” deleted (1.7.1999) by [S.I. 1999/1642](#), [art. 2\(a\)](#)
- F8** Words in Sch. 8 Pt. I inserted (with effect in accordance with s. 126(5)(6) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [s. 126\(3\)](#)

**Status:**

Point in time view as at 17/12/2020.

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Part I.