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*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 2. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 8 **U.K.**

#### ZERO-RATING

### PART II **U.K.**

#### THE GROUPS

### GROUP 1— FOOD **U.K.**

#### *Excepted items*

- 2 Confectionery, not including cakes or biscuits other than biscuits wholly or partly covered with chocolate or some product similar in taste and appearance.

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 2.