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$S\,C\,H\,E\,D\,U\,L\,E\,S$

SCHEDULE 8

ZERO-RATING

PART II

THE GROUPS

GROUP 1— FOOD

Items overriding the exceptions

Milk and preparations and extracts thereof.

Status:

Point in time view as at 01/09/2006.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 6.