
Status: Point in time view as at 01/01/1998.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 10— Gold. (See end of Document for details)

SCHEDULES

SCHEDULE 8

ZERO-RATING

PART II

THE GROUPS

GROUP 10— GOLD

Item No.

- 1 The supply, by a Central Bank to another Central Bank or a member of the London Gold Market, of gold held in the United Kingdom.
- 2 The supply, by a member of the London Gold Market to a Central Bank, of gold held in the United Kingdom.

Notes:

- (1) “Gold” includes gold coins.
- (2) Section 30(3) does not apply to goods forming part of a description of supply in this Group.
- (3) Items 1 and 2 include—
 - (a) the granting of a right to acquire a quantity of gold; and
 - (b) any supply described in those items which by virtue of paragraph 1 of Schedule 4 is a supply of services.

Status:

Point in time view as at 01/01/1998.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 10—Gold.