

Status: Point in time view as at 01/09/2006.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, Group 12— Drugs, medicines, aids for the handicapped, etc.. (See end of Document for details)

SCHEDULES

SCHEDULE 8

ZERO-RATING

PART II

THE GROUPS

GROUP 12— DRUGS, MEDICINES, AIDS FOR THE HANDICAPPED, ETC.

Item No.

- 1 The [^{F1}supply of any qualifying goods dispensed to an individual for his personal use where the dispensing is] 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 ^{F2}... or the dentists' register.

Textual Amendments

- F1** Words in Sch. 8 group 12 item 1 substituted (1.1.1998) by [S.I. 1997/2744, art. 3](#)
F2 Words in Sch. 8 Group 12 omitted (coming into force in accordance with art. 1(2)(3) of the amending S.I.) by virtue of [The Medical Act 1983 \(Amendment\) and Miscellaneous Amendments Order 2006 \(S.I. 2006/1914\)](#), arts. 1(2), [75\(1\)\(a\)](#)

Marginal Citations

- M1** 1954 c. 61.
M2 [S.I.1976/1213](#)

- [^{F3}1A The supply of any [^{F4}qualifying] goods in accordance with a requirement or authorisation under—
- (a) regulation 20 of the National Health Service (Pharmaceutical Services) Regulations 1992 ^{F5} ;
 - (b) regulation 34 of the National Health Service (General Medical Services) (Scotland) Regulations 1995 ^{F6} ; or
 - (c) [^{F7}regulation 12 of the Pharmaceutical Services Regulations (Northern Ireland) 1997],
- by a person registered in the register of medical practitioners ^{F8}....]

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Textual Amendments

- F3** Sch. 8 group 12 item 1A inserted (1.5.1995) by [S.I. 1995/652](#), **art. 3**
- F4** Word in Sch. 8 group 12 item 1A inserted (1.1.1998) by [S.I. 1998/2744](#), **art. 4**
- F5** [S.I. 1992/662](#).
- F6** [S.I. 1995/416](#).
- F7** Words in Sch. 8 group 12 item 1A substituted (1.1.1998) by [S.I. 1998/2744](#), **art. 4**
- F8** Words in Sch. 8 Group 12 omitted (coming into force in accordance with art. 1(2)(3) of the amending S.I.) by virtue of [The Medical Act 1983 \(Amendment\) and Miscellaneous Amendments Order 2006 \(S.I. 2006/1914\)](#), arts. 1(2), **75(1)(b)**

- 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;
 - (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 [F911] 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;
 - (i) boats designed or substantially and permanently adapted for use by handicapped persons.

Textual Amendments

- F9** Word in Sch. 8 Pt. II Group 12 item 2(f) substituted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by [S.I. 2001/754](#), **art. 2**

- [F102A The supply of a qualifying motor vehicle—
- (a) to a handicapped person—
 - (i) who usually uses a wheelchair, or
 - (ii) who is usually carried on a stretcher,
 for domestic or his personal use; or
 - (b) to a charity for making available to such a handicapped person by sale or otherwise, for domestic or his personal use.]

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Textual Amendments

F10 Sch. 8 Pt. II Group 12 item 2A inserted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by [S.I. 2001/754](#), [art. 3](#)

- 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 handicapped person to whom the goods are to be made available, by sale or otherwise, by the charity.
- 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, [^{F11}2A,] 6, 18 or 19 and supplied as described in that item.

Textual Amendments

F11 Word in Sch. 8 Pt. II Group 12 item 5 inserted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by [S.I. 2001/754](#), [art. 4](#)

- 6 The supply of goods in connection with a supply described in item 3, 4 or 5.
- 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.
- 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.
- 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.
- [^{F12}11 The supply to a charity of a service of providing, extending or adapting a bathroom, washroom or lavatory for use by handicapped persons—
(a) in residential accommodation, or
(b) in a day-centre where at least 20 per cent. of the individuals using the centre are handicapped persons,
where such provision, extension or adaptation is necessary by reason of the condition of the handicapped persons.]

Textual Amendments

F12 Sch. 8 Pt. II Group 12 item 11 substituted (1.4.2000) by [S.I. 2000/805](#), [art. 3](#)

- 12 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,

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- extension or adaptation is necessary to facilitate the use of the washroom or lavatory by handicapped persons.
- 13 The supply of goods in connection with a supply described in items 8, 9, 10 or 11.
- 14 The letting on hire of a motor vehicle for a period of not less than 3 years to a handicapped person in receipt of a disability living allowance by virtue of entitlement to the mobility component or of mobility supplement where the lessor's business consists predominantly of the provision of motor vehicles to such persons.
- 15 The sale of a motor vehicle which had been let on hire in the circumstances described in item 14, where such sale constitutes the first supply of the vehicle after the end of the period of such letting.
- 16 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.
- 17 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.
- 18 The supply of goods in connection with a supply described in item 16 or 17.
- 19 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.
- 20 The supply of services necessarily performed by a control centre in receiving and responding to calls from an alarm system specified in item 19.

Notes:

- (1) Section 30(3) does not apply to goods forming part of a description of supply in item 1 [^{F13}or item 1A], nor to other goods forming part of a description of supply in this Group, except where those other goods are 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.
- (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.
- [^{F14}(2A) In items 1 and 1A, “qualifying goods” means any goods designed or adapted for use in connection with any medical or surgical treatment except—
- (a) hearing aids;
 - (b) dentures; and
 - (c) spectacles and contact lenses.]
- (3) “Handicapped” means chronically sick or disabled.

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- (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—
- (a) clothing, footwear and wigs;
 - (b) invalid wheelchairs, and invalid carriages^{F15} . . .; and
 - (c) renal haemodialysis units, oxygen concentrators, artificial respirators and other similar apparatus.
- (5) The supplies described in items 1 [F16,1A] and [F17, 2 and 2A] include supplies of services of letting on hire of the goods respectively comprised in those items.
- [F18(5A) In item 1 the reference to personal use does not include any use which is, or involves, a use by or in relation to an individual while that individual, for the purposes of being provided (whether or not by the person making the supply) with medical or surgical treatment, or with any form of care—
- (a) is an in-patient or resident in a relevant institution which is a hospital or nursing home; or
 - (b) is attending at the premises of a relevant institution which is a hospital or nursing home.
- (5B) Subject to Notes (5C) and (5D), in item 2 the reference to domestic or personal use does not include any use which is, or involves, a use by or in relation to a handicapped person while that person, for the purposes of being provided (whether or not by the person making the supply) with medical or surgical treatment, or with any form of care—
- (a) is an in-patient or resident in a relevant institution; or
 - (b) is attending at the premises of a relevant institution.
- (5C) Note (5B) does not apply for the purpose of determining whether any of the following supplies falls within item 2, that is to say—
- (a) a supply to a charity;
 - (b) a supply by a person mentioned in any of paragraphs (a) to (g) of Note (5H) of an invalid wheelchair or invalid carriage;
 - (c) a supply by a person so mentioned of any parts or accessories designed solely for use in or with an invalid wheelchair or invalid carriage.
- (5D) Note (5B) applies for the purpose of determining whether a supply of goods by a person not mentioned in any of paragraphs (a) to (g) of Note (5H) falls within item 2 only if those goods are—
- (a) goods falling within paragraph (a) of that item;
 - (b) incontinence products and wound dressings; or
 - (c) parts and accessories designed solely for use in or with goods falling within paragraph (a) of this Note.
- (5E) Subject to Note (5F), item 2 does not include—
- (a) a supply made in accordance with any agreement, arrangement or understanding (whether or not legally enforceable) to which any of the persons mentioned in paragraphs (a) to (g) of Note (5H) is or has been a party otherwise than as the supplier; or
 - (b) any supply the whole or any part of the consideration for which is provided (whether directly or indirectly) by a person so mentioned.

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- (5F) A supply to a handicapped person of an invalid wheelchair or invalid carriage is excluded from item 2 by Note (5E) only if—
- (a) that Note applies in relation to that supply by reference to a person falling within paragraph (g) of Note (5H); or
 - (b) the whole of the consideration for the supply is provided (whether directly or indirectly) by a person falling within any of paragraphs (a) to (f) of Note (5H).
- (5G) In Notes (4), (5C) and (5F), the references to an invalid wheelchair and to an invalid carriage do not include references to any mechanically propelled vehicle which is intended or adapted for use on roads.
- (5H) The persons referred to in Notes (5C) to (5F) are—
- ^{F19}(a) a Strategic Health Authority or Special Health Authority in England;
 - (aa) a Health Authority, Special Health Authority or Local Health Board in Wales;]
 - (b) a Health Board or Special Health Board in Scotland;
 - (c) a Health and Social Services Board in Northern Ireland;
 - (d) the Common Services Agency for the Scottish Health Service, the Northern Ireland Central Services Agency for Health and Social Services and the Isle of Man Health Services Board;
 - (e) a National Health Service trust established under Part I of the National Health Service and Community Care Act 1990 ^{F20} or the National Health Service (Scotland) Act 1978 ^{F21} ;
 - [an NHS foundation trust;]
 - ^{F22}(eaa) [a Primary Care Trust established under section 16A of the National Health Service Act 1977 ^{F24} ;]
 - ^{F23}(ea) (f) a Health and Social Services trust established under Article 10 of the Health and Personal Social Services (Northern Ireland) Order 1991 ^{F25} ; or
 - (g) any person not falling within any of paragraphs (a) to (f) above who is engaged in the carrying on of any activity in respect of which a relevant institution is required to be approved, licensed or registered or as the case may be, would be so required if not exempt.
- (5I) In Notes (5A), (5B) and (5H), “relevant institution” means any institution (whether a hospital, nursing home or other institution) which provides care or medical or surgical treatment and is either—
- (a) approved, licensed or registered in accordance with the provisions of any enactment or Northern Ireland legislation; or
 - (b) exempted by or under the provisions of any enactment or Northern Ireland legislation from any requirement to be approved, licensed or registered;
- and in this Note the references to the provisions of any enactment or Northern Ireland legislation include references only to provisions which, so far as relating to England, Wales, Scotland or Northern Ireland, have the same effect in every locality within that part of the United Kingdom.]
- ^{F26}(5J) For the purposes of item 11 “residential accommodation” means—
- (a) a residential home, or
 - (b) self-contained living accommodation,

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provided as a residence (whether on a permanent or temporary basis or both) for handicapped persons, but does not include an inn, hotel, boarding house or similar establishment or accommodation in any such type of establishment.

(5K) In this Group “washroom” means a room that contains a lavatory or washbasin (or both) but does not contain a bath or a shower or cooking, sleeping or laundry facilities.]

[^{F27}(5L) A “qualifying motor vehicle” for the purposes of item 2A is a motor vehicle (other than a motor vehicle capable of carrying more than 12 persons including the driver)—

(a) that is designed or substantially and permanently adapted to enable a handicapped person—

(i) who usually uses a wheelchair, or

(ii) who is usually carried on a stretcher,

to enter, and drive or be otherwise carried in, the motor vehicle; or

(b) that by reason of its design, or being substantially and permanently adapted, includes features whose design is such that their sole purpose is to allow a wheelchair used by a handicapped person to be carried in or on the motor vehicle.]

(6) Item 14 applies only—

(a) where the vehicle is unused at the commencement of the period of letting; and

(b) where the consideration for the letting consists wholly or partly of sums paid to the lessor by [^{F28}the Department for Work and Pensions] or the Ministry of Defence on behalf of the lessee in respect of the mobility component of the disability living allowance or mobility supplement to which he is entitled.

(7) In item 14—

(a) “disability living allowance” is a disability living allowance within the meaning of section 71 of the ^{M4}Social Security Contributions and Benefits Act 1992, or section 71 of the ^{M5}Social Security Contributions and Benefits (Northern Ireland) Act 1992; and

(b) “mobility supplement” is a mobility supplement within the meaning of Article 26A of the ^{M6}Naval, Military and Air Forces etc. (Disablement and Death Service Pensions Order 1983, Article 25A of the ^{M7}Personal Injuries (Civilians) Scheme 1983, Article 3 of the ^{M8}Motor Vehicles (Exemption from Vehicles Excise Duty) Order 1985 or Article 3 of the ^{M9}Motor Vehicles (Exemption from Vehicles Excise Duty) (Northern Ireland) Order 1985.

(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 19 or 20, a specified person or control centre is a person or centre who or which—

(a) is appointed to receive directly calls activated by an alarm system described in that item, and

(b) retains information about the handicapped person to assist him in the event of illness, injury or similar emergency.

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Textual Amendments

- F13** Words in Sch. 8 Group 12 Note (1) inserted (1.4.1995) by [S.I. 1995/652, art. 4](#)
- F14** Sch. 8 Group 12 Note (2A) inserted (1.1.1998) by [S.I. 1998/2744, art. 5](#)
- F15** Words in Sch. 8 Pt. II Group 12 Note (4)(b) deleted (1.1.1998) by [S.I. 1997/2744, arts. 1, 6](#)
- F16** Words in Sch. 8 Group 12 Note (5) inserted (1.4.1995) by [S.I. 1995/652, art. 5](#)
- F17** Sch. 8 Pt. II Group 12 Note (5): Words “and 2” deleted and words “, 2 and 2A” inserted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by [S.I. 2001/754, art. 5](#)
- F18** Sch. 8 Pt. II Group 12 Notes (5A)-(5I) inserted (1.1.1998) by [S.I. 1997/2744, arts. 1, 7](#)
- F19** Sch. 8 Pt. II Group 12 Note (5H)(a)(aa) substituted for Sch. 8 Pt. 2 Group 12 Note (5H)(a) (5.12.2002) by [The Value Added Tax \(Drugs, Medicines, Aids for the Handicapped and Charities Etc\) Order 2002 \(S.I. 2002/2813\), art. 3](#)
- F20** 1990 c.19.
- F21** 1978 c.29.
- F22** Sch. 8 Pt. II Group 12 Note (5H)(eaa) inserted (1.4.2004) by [Health and Social Care \(Community Health and Standards\) Act 2003 \(c. 43\), s. 199\(1\)\(4\), Sch. 4 para. 98; S.I. 2004/759, art. 2](#)
- F23** Sch. 8 Pt. II Group 12 Note (5H)(ea) inserted (1.4.2000) by [S.I. 2000/503, art. 3](#)
- F24** 1977 c. 49; section 16A of the National Health Service Act 1977 was inserted by section 2(1) of the [Health Act 1999 \(c. 8\)](#).
- F25** [S.I. 1991/194 \(N.I.1\)](#).
- F26** Sch. 8 Pt. II Group 12 Notes (5J)(5K) inserted (1.4.2000) by [S.I. 2000/805, art. 4](#)
- F27** Sch. 8 Pt. II Group 12 Note (5L) inserted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by [S.I. 2001/754, art. 6](#)
- F28** Words in Sch. 8 Pt. II Group 12 Note (6)(b) substituted (27.6.2002) by [The Secretaries of State for Education and Skills and for Work and Pensions Order 2002 \(S.I. 2002/1397\), art. 12, Sch. para. 11](#)

Marginal Citations

- M3** 1983 c. 54.
- M4** 1992 c. 4.
- M5** 1992 c. 7.
- M6** [S.I.1983/883](#).
- M7** [S.I.1983/686](#).
- M8** [S.I.1985/722](#).
- M9** [S.I.1985/723](#).

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- F28** Words in Sch. 8 Pt. II Group 12 Note (6)(b) substituted (27.6.2002) by [The Secretaries of State for Education and Skills and for Work and Pensions Order 2002 \(S.I. 2002/1397\)](#), art. 12, [Sch. para. 11](#)

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