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*Status: Point in time view as at 01/09/2006.*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 5. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 8

#### ZERO-RATING

#### PART II

#### THE GROUPS

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

- 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, [<sup>F1</sup>2A,] 6, 18 or 19 and supplied as described in that item.

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#### Textual Amendments

- F1** 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](#)

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