

*Status: Point in time view as at 01/01/1998.*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 14— Tax-free shops. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 8

#### ZERO-RATING

#### PART II

#### THE GROUPS

#### GROUP 14— TAX-FREE SHOPS

#### Item No

- 1 The supply, by a person in the course of carrying on business in a tax-free shop, to a traveller making a relevant journey, of goods which are of either of the following descriptions—
- (a) goods not included in the first column of the following Table which do not exceed a value of [<sup>F1</sup>£75] in aggregate and which are to be carried in the traveller's personal luggage; or
  - (b) goods included in the first column of the following Table which do not exceed the quantities set out in the second column of that Table and which are to be carried in the traveller's personal luggage.

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<b>Goods</b>	<b>Quantity</b>
Alcoholic beverages:	
(a) with an alcoholic strength of more than 22% by volume	1 litre
or	
with an alcoholic strength of not more than 22% by volume, fortified wines and sparkling wines (including made-wines)	2 litres
(b) still wines (including made-wines)	2 litres
Perfume and Toilet Water	
Perfume	60 ml
Toilet Water	250 ml
Tobacco products:	
Cigarettes	200

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or	
Cigarillos	100
or	
Cigars	50
or	
Smoking tobacco	250 grammes

#### Textual Amendments

**F1** Words in Sch. 8 Group 14 item 1(a) substituted (1.1.1996) by S.I. 1995/3041, art. 2(a)

- 2 The supply, of any goods within Item 1(a) or (b) above, to a traveller on board an aircraft or ship making a relevant journey by a person who supplies the traveller's air or sea transport or any other person authorised by that person.

*Notes:*

- (1) For the purpose of determining the aggregate value of any goods referred to in Item 1(a) only the whole of the value of any item, or group of items which are normally sold as a set or collection, may be included in the aggregate value of [<sup>F2</sup>£75].
- (2) "Tax free shop" means any shop which is situated within an airport, port or Channel Tunnel terminal and which is approved by the Commissioners for the supply of goods for the purposes of this Group, and in this note "Channel Tunnel terminal" means the area situated in the vicinity of Cheriton, Folkestone referred to in section 1(7)(b) of the <sup>M1</sup>Channel Tunnel Act 1987.
- (3) "Relevant journey" means a journey by air or sea from the United Kingdom to a place in another member State where the traveller is to disembark and includes, for the purposes of Item 1, a journey by a Channel Tunnel shuttle train.
- (4) "Traveller" means any passenger travelling under a transport document for air or sea travel stating that the immediate destination is a place in another member State (including such a transport document stating that the final destination is a place outside the member States) or for shuttle train travel.
- (5) Items 1 and 2 do not apply where the supply is to a traveller under 17 years of age of goods falling within Item 1(b), other than perfumes and toilet waters.
- (6) In these Notes "shuttle train" has the meaning given by section 1(9) of the <sup>M2</sup>Channel Tunnel Act 1987.

#### Textual Amendments

**F2** Words in Sch. 8 Pt. II Group 14 Note (1) substituted (1.1.1996) by S.I. 1995/3041, art. 2(b)

#### Marginal Citations

**M1** 1987 c. 53.

**M2** 1987 c. 53.

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