

Status: Point in time view as at 01/01/1996.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 4— Talking books for the blind and handicapped and wireless sets for the blind. (See end of Document for details)

SCHEDULES

SCHEDULE 8 **U.K.**

ZERO-RATING

PART II **U.K.**

THE GROUPS

GROUP 4— TALKING BOOKS FOR THE BLIND AND HANDICAPPED AND WIRELESS SETS FOR THE BLIND **U.K.**

Item No.

- 1 The supply to the Royal National Institute for the Blind, the National Listening Library or other similar charities of—
 - (a) magnetic tape specially adapted for the recording and reproduction of speech for the blind or severely handicapped;
 - (b) apparatus designed or specially adapted for the making on a magnetic tape, by way of the transfer of recorded speech from another magnetic tape, of a recording described in paragraph (f) below;
 - (c) apparatus designed or specially adapted for transfer to magnetic tapes of a recording made by apparatus described in paragraph (b) above;
 - (d) apparatus for re-winding magnetic tape described in paragraph (f) below;
 - (e) apparatus designed or specially adapted for the reproduction from recorded magnetic tape of speech for the blind or severely handicapped which is not available for use otherwise than by the blind or severely handicapped;
 - (f) magnetic tape upon which has been recorded speech for the blind or severely handicapped, such recording being suitable for reproduction only in the apparatus mentioned in paragraph (e) above;
 - (g) apparatus solely for the making on a magnetic tape of a sound recording which is for use by the blind or severely handicapped;
 - (h) parts and accessories (other than a magnetic tape for use with apparatus described in paragraph (g) above) for goods comprised in paragraphs (a) to (g) above;
 - (i) the supply of a service of repair or maintenance of any goods comprised in paragraphs (a) to (h) above.
- 2 The supply to a charity of—
 - (a) wireless receiving sets; or
 - (b) apparatus solely for the making and reproduction of a sound recording on a magnetic tape permanently contained in a cassette,
being goods solely for gratuitous loan to the blind.

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Note: The supply mentioned in items 1 and 2 includes the letting on hire of goods comprised in the items.

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Talking books for the blind and handicapped and wireless sets for the blind.