

SCHEDULE

NEW GROUPS 8 AND 9 OF SCHEDULE 7A TO THE VALUE ADDED TAX ACT 1994

GROUP 8 — CONTRACEPTIVE PRODUCTS

ITEM NO.

1. Supplies of contraceptive products, other than relevant exempt supplies.

NOTES:

Meaning of “contraceptive products”

1 In this Group “contraceptive product” means any product designed for the purposes of human contraception, but does not include any product designed for the purpose of monitoring fertility.

Meaning of “relevant exempt supplies”

2 In this Group “relevant exempt supplies” means supplies which fall within item 4 of Group 7 of Schedule 9 (exempt supplies of goods in any hospital etc. in connection with medical or surgical treatment etc.).

GROUP 9 — WELFARE ADVICE OR INFORMATION

ITEM NO.

1. Supplies of welfare advice or information by—
 - (a) a charity, or
 - (b) a state-regulated private welfare institution or agency.

NOTES:

Meaning of “welfare advice or information”

1 In this Group “welfare advice or information” means advice or information which directly relates to—

- (a) the physical or mental welfare of elderly, sick, distressed or disabled persons, or
- (b) the care or protection of children and young persons.

Meaning of “state-regulated”

2 For the purposes of this Group “state-regulated” has the same meaning as in Group 7 (health and welfare) of Schedule 9 (see Note (8) of that Group).

Supplies not included in item 1

- 3** Item 1 does not include—
 - (a) supplies that would be exempt by virtue of Group 6 of Schedule 9 (education) if they were made by an eligible body within the meaning of that Group,
 - (b) supplies of goods, unless the goods are supplied wholly or almost wholly for the purpose of conveying the advice or information, or

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- (c) supplies of advice or information provided solely for the benefit of a particular individual or according to his personal circumstances.