

SCHEDULES

SCHEDULE 8

ZERO-RATING

PART II

THE GROUPS

GROUP 10

— GOLD

Item No

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| 1 | The supply, by a Central Bank to another Central Bank or a member of the London Gold Market, of gold held in the United Kingdom. |
| 2 | The supply, by a member of the London Gold Market to a Central Bank, of gold held in the United Kingdom. |

Notes:

- (1) “Gold” includes gold coins.
- (2) Section 30(3) does not apply to goods forming part of a description of supply in this Group.
- (3) Items 1 and 2 include—
 - (a) the granting of a right to acquire a quantity of gold; and
 - (b) any supply described in those items which by virtue of paragraph 1 of Schedule 4 is a supply of services.