
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Cross Heading: Minor amendments. (See end of Document for details)

SCHEDULES

SCHEDULE 7

VAT: ZERO-RATING OF ADAPTED MOTOR VEHICLES ETC

Minor amendments

- 4 Schedule 8 to VATA 1994 is amended as follows.
- 5 In Part 1 (index to zero-rated supplies of goods and services)—
- (a) in the entry relating to Group 12, for “handicapped” substitute “ disabled ”;
 - (b) in the entry relating to Group 4, for “handicapped” substitute “ disabled ”.
- 6 In Group 4 (talking books for the blind and handicapped and wireless sets for the blind)—
- (a) in item 1, for each occurrence of “handicapped” substitute “ disabled ”;
 - (b) in the heading, for “handicapped” substitute “ disabled ”.
- 7 In Group 12 (drugs, medicines, aids for the handicapped etc)—
- (a) in items 2 to 19 and Notes (1) and (5B) to (9), for each occurrence of “handicapped” substitute “ disabled ”;
 - (b) for Note (3) substitute—
 - “(3) Any person who is chronically sick or disabled is “disabled” for the purposes of this Group.”;
 - (c) in the heading, for “handicapped,” substitute “ disabled, ”.
- 8 In Group 15 (charities etc)—
- (a) in item 5 and Notes (1C) to (4A), (5A) and (5B), for “handicapped” substitute “ disabled ”;
 - (b) for Note (5) substitute—
 - “(5) Any person who is chronically sick or disabled is “disabled” for the purposes of this Group.”

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