

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Excepted items. (See end of Document for details)

SCHEDULES

SCHEDULE 8

ZERO-RATING

PART II

THE GROUPS

GROUP 1— FOOD

Excepted items

Item No.

- 1 Ice cream, ice lollies, frozen yogurt, water ices and similar frozen products, and prepared mixes and powders for making such products.
- 2 Confectionery, not including cakes or biscuits other than biscuits wholly or partly covered with chocolate or some product similar in taste and appearance.
- 3 Beverages chargeable with [^{F1}alcohol duty under Part 2 of the Finance (No. 2) Act 2023] and preparations thereof.

Textual Amendments

- F1** Words in [Sch. 8 Pt. 2 Group 1](#) substituted (1.8.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 120\(2\)](#), [Sch. 13 para. 15\(2\)](#); [S.I. 2023/884, reg. 2\(1\)\(j\)](#) (with [reg. 10](#))

- 4 Other beverages (including fruit juices and bottled waters) and syrups, concentrates, essences, powders, crystals or other products for the preparation of beverages.
- [^{F2}4A Sports drinks that are advertised or marketed as products designed to enhance physical performance, accelerate recovery after exercise or build bulk, and other similar drinks, including (in either case) syrups, concentrates, essences, powders, crystals or other products for the preparation of such drinks.]

Textual Amendments

- F2** [Sch. 8 Pt. II Group 1 excepted item 4A](#) inserted (1.10.2012) by [Finance Act 2012 \(c. 14\), Sch. 26 paras. 2\(2\), 7\(1\)](#)

- 5 Any of the following when packaged for human consumption without further preparation, namely, potato crisps, potato sticks, potato puffs, and similar products made from the potato, or from potato flour, or from potato starch, and savoury food

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Excepted items. (See end of Document for details)

- products obtained by the swelling of cereals or cereal products; and salted or roasted nuts other than nuts in shell.
- 6 Pet foods, canned, packaged or prepared; packaged foods (not being pet foods) for birds other than poultry or game; and biscuits and meal for cats and dogs.
- 7 Goods described in items 1, 2 and 3 of the general items which are canned, bottled, packaged or prepared for use—
- (a) in the domestic brewing of any beer;
 - (b) in the domestic making of any cider or perry;
 - (c) in the domestic production of any wine or [^{F3}other fermented products (as defined in Part 2 of the Finance (No. 2) Act 2023)].

Textual Amendments

- F3** Words in [Sch. 8 Pt. 2 Group 1](#) substituted (1.8.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), s. 120(2), [Sch. 13 para. 15\(3\)](#); S.I. 2023/884, reg. 2(1)(j) (with reg. 10)

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross
Heading: Excepted items.