

*Changes to legislation:* There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 12— Drugs, medicines, aids for the disabled, etc.. (See end of Document for details)

## SCHEDULES

### SCHEDULE 8

#### ZERO-RATING

#### PART II

#### THE GROUPS

#### GROUP 12— DRUGS, MEDICINES, AIDS FOR THE [F<sup>1</sup>DISABLED], ETC.

##### Textual Amendments

- F1** Word in Sch. 8 Pt. II Group 12 heading substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(c\)](#)

##### Modifications etc. (not altering text)

- C1** [Sch. 8 Pt. 2](#) Group 12 modified (temp.) (9.10.2023) by [The Value Added Tax \(Drugs and Medicines\) Order 2023 \(S.I. 2023/1006\)](#), arts. 1(1), 2 (with art. 1(2))

#### Item No.

- [F<sup>2</sup>1 The supply of any qualifying goods dispensed to an individual for that individual's personal use on the prescription of an appropriate practitioner where the dispensing is—
- (a) by a registered pharmacist, or
  - (b) in accordance with a requirement or authorisation under a relevant provision.]

##### Textual Amendments

- F2** Sch. 8 Pt. II Group 12 item 1 substituted for items 1, 1A (with effect in accordance with art. 1 of the amending S.I.) by [The Value Added Tax \(Drugs and Medicines\) Order 2009 \(S.I. 2009/2972\)](#), arts. 1, 3

F<sup>2</sup>1A .....

##### Textual Amendments

- F2** Sch. 8 Pt. II Group 12 item 1 substituted for items 1, 1A (with effect in accordance with art. 1 of the amending S.I.) by [The Value Added Tax \(Drugs and Medicines\) Order 2009 \(S.I. 2009/2972\)](#), arts. 1, 3

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- 2 The supply to a [<sup>F3</sup>disabled] person for domestic or his personal use, or to a charity for making available to [<sup>F3</sup>disabled] persons by sale or otherwise, for domestic or their personal use, of—
- (a) medical or surgical appliances designed solely for the relief of a severe abnormality or severe injury;
  - (b) electrically or mechanically adjustable beds designed for invalids;
  - (c) commode chairs, commode stools, devices incorporating a bidet jet and warm air drier and frames or other devices for sitting over or rising from a sanitary appliance;
  - (d) chair lifts or stair lifts designed for use in connection with invalid wheelchairs;
  - (e) hoists and lifters designed for use by invalids;
  - (f) motor vehicles designed or substantially and permanently adapted for the carriage of a person in a wheelchair or on a stretcher and of no more than [<sup>F4</sup>11] other persons;
  - (g) equipment and appliances not included in paragraphs (a) to (f) above designed solely for use by a [<sup>F3</sup>disabled] person;
  - (h) parts and accessories designed solely for use in or with goods described in paragraphs (a) to (g) above;
  - (i) boats designed or substantially and permanently adapted for use by [<sup>F3</sup>disabled] persons.

#### Textual Amendments

- F3** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(a\)](#)
- F4** Word in Sch. 8 Pt. II Group 12 item 2(f) substituted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by [S.I. 2001/754](#), [art. 2](#)

- [<sup>F5</sup>2A (1) The supply of a motor vehicle (other than a motor vehicle capable of carrying more than 12 persons including the driver) to a person (“P”) if—
- (a) the motor vehicle is a qualifying motor vehicle by virtue of paragraph (2) or (3),
  - (b) P is a disabled person to whom paragraph (4) applies, and
  - (c) the vehicle is supplied for domestic or P's personal use.
- (2) A motor vehicle is a “qualifying motor vehicle” by virtue of this paragraph if it is designed to enable a person to whom paragraph (4) applies to travel in it.
- (3) A motor vehicle is a “qualifying motor vehicle” by virtue of this paragraph if—
- (a) it has been substantially and permanently adapted to enable a person to whom paragraph (4) applies to travel in it, and
  - (b) the adaptation is necessary to enable P to travel in it.
- (4) This paragraph applies to a disabled person—
- (a) who usually uses a wheelchair, or
  - (b) who is usually carried on a stretcher.

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 12— Drugs, medicines, aids for the disabled, etc.. (See end of Document for details)*

#### Textual Amendments

**F5** Sch. 8 Pt. II Group 12 items (2A)(2B) substituted for Sch. 8 Pt. II Group 12 items (2A) (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 1\(2\)](#)

- 2B (1) The supply of a qualifying motor vehicle (other than a motor vehicle capable of carrying more than 12 persons including the driver) to a charity for making available, by sale or otherwise to a person to whom paragraph (3) applies, for domestic or the person's personal use.
- (2) A motor vehicle is a “qualifying motor vehicle” for the purposes of this item if it is designed or substantially and permanently adapted to enable a disabled person to whom paragraph (3) applies to travel in it.
- (3) This paragraph applies to a disabled person—
- (a) who usually uses a wheelchair, or
  - (b) who is usually carried on a stretcher.]

#### Textual Amendments

**F5** Sch. 8 Pt. II Group 12 items (2A)(2B) substituted for Sch. 8 Pt. II Group 12 items (2A) (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 1\(2\)](#)

- 3 The supply to a [<sup>F3</sup>disabled] person of services of adapting goods to suit his condition.

#### Textual Amendments

**F3** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(a\)](#)

- 4 The supply to a charity of services of adapting goods to suit the condition of a [<sup>F3</sup>disabled] person to whom the goods are to be made available, by sale or otherwise, by the charity.

#### Textual Amendments

**F3** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(a\)](#)

- 5 The supply to a [<sup>F3</sup>disabled] person or to a charity of a service of repair or maintenance of any goods specified in item 2, [<sup>F6</sup>2A,] 6, 18 or 19 and supplied as described in that item.

#### Textual Amendments

**F3** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(a\)](#)

**F6** Word in Sch. 8 Pt. II Group 12 item 5 inserted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by [S.I. 2001/754](#), [art. 4](#)

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- 6 The supply of goods in connection with a supply described in item 3, 4 or 5.
- 7 The supply to a [<sup>F3</sup>disabled] person or to a charity of services necessarily performed in the installation of equipment or appliances (including parts and accessories therefor) specified in item 2 and supplied as described in that item.

#### Textual Amendments

- F3** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(a\)](#)

- 8 The supply to a [<sup>F3</sup>disabled] person of a service of constructing ramps or widening doorways or passages for the purpose of facilitating his entry to or movement within his private residence.

#### Textual Amendments

- F3** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(a\)](#)

- 9 The supply to a charity of a service described in item 8 for the purpose of facilitating a [<sup>F3</sup>disabled] person's entry to or movement within any building.

#### Textual Amendments

- F3** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(a\)](#)

- 10 The supply to a [<sup>F3</sup>disabled] person of a service of providing, extending or adapting a bathroom, washroom or lavatory in his private residence where such provision, extension or adaptation is necessary by reason of his condition.

#### Textual Amendments

- F3** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(a\)](#)

- [<sup>F7</sup>11 The supply to a charity of a service of providing, extending or adapting a bathroom, washroom or lavatory for use by [<sup>F3</sup>disabled] persons—
- (a) in residential accommodation, or
  - (b) in a day-centre where at least 20 per cent. of the individuals using the centre are [<sup>F3</sup>disabled] persons,
- where such provision, extension or adaptation is necessary by reason of the condition of the [<sup>F3</sup>disabled] persons.]

#### Textual Amendments

- F3** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(a\)](#)

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**F7** Sch. 8 Pt. II Group 12 item 11 substituted (1.4.2000) by [S.I. 2000/805, art. 3](#)

12 The supply to a charity of a service of providing, extending or adapting a washroom or lavatory for use by [<sup>F3</sup>disabled] persons in a building, or any part of a building, used principally by a charity for charitable purposes where such provision, extension or adaptation is necessary to facilitate the use of the washroom or lavatory by [<sup>F3</sup>disabled] persons.

#### Textual Amendments

**F3** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\), Sch. 7 para. 7\(a\)](#)

13 The supply of goods in connection with a supply described in items 8, 9, 10 or 11.

14 The letting on hire of a motor vehicle for a period of not less than 3 years to a [<sup>F3</sup>disabled] person in receipt of a disability living allowance by virtue of entitlement to the mobility component<sup>[F8]</sup>, of a personal independence payment by virtue of entitlement to the mobility component, of an armed forces independence payment<sup>[F9]</sup>, of mobility [<sup>F10</sup>supplement,] of disability assistance for children and young people by virtue of entitlement to the mobility component [<sup>F11</sup>or of disability assistance for working age people by virtue of entitlement to the mobility component]] where the lessor's business consists predominantly of the provision of motor vehicles to such persons.

#### Textual Amendments

**F3** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\), Sch. 7 para. 7\(a\)](#)

**F8** Words in Sch. 8 Pt. II Group 12 item 14 inserted (8.4.2013) by [The Value Added Tax \(Independence Payment\) Order 2013 \(S.I. 2013/601\), arts. 1, 3\(a\)](#)

**F9** Words in Sch. 8 Pt. II Group 12 item 14 substituted (26.7.2021) by [The Social Security \(Scotland\) Act 2018 \(Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance\) \(Consequential Provision and Modifications\) Order 2021 \(S.I. 2021/886\), arts. 1\(2\), 9\(2\)\(a\)](#)

**F10** Word in Sch. 8 Pt. II Group 12 item 14 substituted (21.3.2022) by [The Social Security \(Scotland\) Act 2018 \(Disability Assistance and Information-Sharing\) \(Consequential Provision and Modifications\) Order 2022 \(S.I. 2022/332\), arts. 1\(2\), 7\(2\)\(a\)\(i\)](#)

**F11** Words in Sch. 8 Pt. II Group 12 item 14 inserted (21.3.2022) by [The Social Security \(Scotland\) Act 2018 \(Disability Assistance and Information-Sharing\) \(Consequential Provision and Modifications\) Order 2022 \(S.I. 2022/332\), arts. 1\(2\), 7\(2\)\(a\)\(ii\)](#)

15 The sale of a motor vehicle which had been let on hire in the circumstances described in item 14, where such sale constitutes the first supply of the vehicle after the end of the period of such letting.

16 The supply to a [<sup>F3</sup>disabled] person of services necessarily performed in the installation of a lift for the purpose of facilitating his movement between floors within his private residence.

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### Textual Amendments

**F3** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(a\)](#)

- 17 The supply to a charity providing a permanent or temporary residence or day-centre for [<sup>F3</sup>disabled] persons of services necessarily performed in the installation of a lift for the purpose of facilitating the movement of [<sup>F3</sup>disabled] persons between floors within that building.

### Textual Amendments

**F3** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(a\)](#)

- 18 The supply of goods in connection with a supply described in item 16 or 17.
- 19 The supply to a [<sup>F3</sup>disabled] person for domestic or his personal use, or to a charity for making available to [<sup>F3</sup>disabled] persons by sale or otherwise for domestic or their personal use, of an alarm system designed to be capable of operation by a [<sup>F3</sup>disabled] person, and to enable him to alert directly a specified person or a control centre.

### Textual Amendments

**F3** Word in Sch. 8 Pt. II Group 12 items 2-19 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(a\)](#)

- 20 The supply of services necessarily performed by a control centre in receiving and responding to calls from an alarm system specified in item 19.

### Notes:

- (1) Section 30(3) does not apply to goods forming part of a description of supply in item 1 <sup>F12</sup>..., nor to other goods forming part of a description of supply in this Group, except where those other goods are <sup>F13</sup>... imported <sup>F14</sup>... by a [<sup>F15</sup>disabled] person for domestic or his personal use, or by a charity for making available to [<sup>F15</sup>disabled] persons, by sale or otherwise, for domestic or their personal use.

<sup>F16</sup>(2) .....

[<sup>F17</sup>(2A) In [<sup>F18</sup>item 1], “qualifying goods” means any goods designed or adapted for use in connection with any medical or surgical treatment except—

- (a) hearing aids;
- (b) dentures; and
- (c) spectacles and contact lenses.]

[<sup>F19</sup>(2B) In item 1 “appropriate practitioner” means—

- (a) a registered medical practitioner;
- (b) a person registered in the dentists’ register under the Dentists Act 1984;

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- <sup>F20</sup>(ba) [ an approved country health professional within the meaning given by regulation 213 of the Human Medicines Regulations 2012;]
- (c) a community practitioner nurse prescriber;
- <sup>F21</sup>(ca) [ an EEA health professional within the meaning given by regulation 213 of the Human Medicines Regulations 2012;]
- (d) a nurse independent prescriber;
- (e) an optometrist independent prescriber;
- (f) a pharmacist independent prescriber;
- <sup>F22</sup>(fa) [ a physiotherapist independent prescriber;
- (fb) a podiatrist independent prescriber;]
- (g) a supplementary prescriber.

For the purposes of this Note “community practitioner nurse prescriber”, “nurse independent prescriber”, “optometrist independent prescriber”, “pharmacist independent prescriber” [<sup>F23</sup>, “physiotherapist independent prescriber”, “podiatrist independent prescriber”] and “supplementary prescriber” have the meanings given in [<sup>F24</sup>regulation 8(1) of the Human Medicines Regulations 2012].

- (2C) In item 1 “registered pharmacist” means a person who is—
- (a) registered in the Register of Pharmacists maintained under the Pharmacists and Pharmacy Technicians Order 2007, or
  - (b) registered in the register of pharmaceutical chemists kept under the Pharmacy (Northern Ireland) Order 1976.
- (2D) In item 1 “relevant provision” means—
- (a) article 57 of the Health and Personal Social Services (Northern Ireland) Order 1972;
  - (b) regulation 20 of the National Health Service (Pharmaceutical Services) Regulations 1992;
  - (c) regulation 12 of the Pharmaceutical Services Regulations (Northern Ireland) 1997;
  - (d) paragraph 44 of Schedule 5 to the National Health Service (General Medical Services Contracts) (Scotland) Regulations 2004;
  - (e) paragraph 15 of Schedule 1 to the National Health Service (Primary Medical Services Section 17C Agreements) (Scotland) Regulations 2004;
  - (f) paragraphs 47 and 49 of Schedule 6 to the National Health Service (General Medical Services Contracts) Regulations 2004;
  - (g) paragraph 44 of Schedule 5 to the Health and Personal Social Services (General Medical Services Contracts) Regulations (Northern Ireland) 2004;
  - (h) paragraphs 46, 48 and 49 of Schedule 5 to the National Health Service (Personal Medical Services Agreements) Regulations 2004;
  - (i) paragraph 47 of Schedule 6 to the National Health Service (General Medical Services Contracts) (Wales) Regulations 2004;
  - (j) regulation 60 of the National Health Service (Pharmaceutical Services) Regulations 2005.]

[<sup>F25</sup>(3) Any person who is chronically sick or disabled is “disabled” for the purposes of this Group.]

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- (4) Item 2 shall not include hearing aids (except hearing aids designed for the auditory training of deaf children), dentures, spectacles and contact lenses but shall be deemed to include—
- (a) clothing, footwear and wigs;
  - (b) invalid wheelchairs, and invalid carriages <sup>F26</sup> . . .; and
  - (c) renal haemodialysis units, oxygen concentrators, artificial respirators and other similar apparatus.
- (5) The supplies described in items 1 <sup>F27</sup> ... and [<sup>F28</sup>, 2 and 2A] include supplies of services of letting on hire of the goods respectively comprised in those items.
- [<sup>F29</sup>(5A) In item 1 the reference to personal use does not include any use which is, or involves, a use by or in relation to an individual while that individual, for the purposes of being provided (whether or not by the person making the supply) with medical or surgical treatment, or with any form of care—
- (a) is an in-patient or resident in a relevant institution which is a hospital or nursing home; or
  - (b) is attending at the premises of a relevant institution which is a hospital or nursing home.
- (5B) Subject to Notes (5C) and (5D), in item 2 the reference to domestic or personal use does not include any use which is, or involves, a use by or in relation to a [<sup>F30</sup>disabled] person while that person, for the purposes of being provided (whether or not by the person making the supply) with medical or surgical treatment, or with any form of care—
- (a) is an in-patient or resident in a relevant institution; or
  - (b) is attending at the premises of a relevant institution.
- (5C) Note (5B) does not apply for the purpose of determining whether any of the following supplies falls within item 2, that is to say—
- (a) a supply to a charity;
  - (b) a supply by a person mentioned in any of paragraphs (a) to (g) of Note (5H) of an invalid wheelchair or invalid carriage;
  - (c) a supply by a person so mentioned of any parts or accessories designed solely for use in or with an invalid wheelchair or invalid carriage.
- (5D) Note (5B) applies for the purpose of determining whether a supply of goods by a person not mentioned in any of paragraphs (a) to (g) of Note (5H) falls within item 2 only if those goods are—
- (a) goods falling within paragraph (a) of that item;
  - (b) incontinence products and wound dressings; or
  - (c) parts and accessories designed solely for use in or with goods falling within paragraph (a) of this Note.
- (5E) Subject to Note (5F), item 2 does not include—
- (a) a supply made in accordance with any agreement, arrangement or understanding (whether or not legally enforceable) to which any of the persons mentioned in paragraphs (a) to (g) of Note (5H) is or has been a party otherwise than as the supplier; or
  - (b) any supply the whole or any part of the consideration for which is provided (whether directly or indirectly) by a person so mentioned.



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- (5F) A supply to a <sup>F30</sup>disabled] person of an invalid wheelchair or invalid carriage is excluded from item 2 by Note (5E) only if—
- (a) that Note applies in relation to that supply by reference to a person falling within paragraph (g) of Note (5H); or
  - (b) the whole of the consideration for the supply is provided (whether directly or indirectly) by a person falling within any of paragraphs (a) to (f) of Note (5H).

(5G) In Notes (4), (5C) and (5F), the references to an invalid wheelchair and to an invalid carriage do not include references to any mechanically propelled vehicle which is intended or adapted for use on roads.

(5H) The persons referred to in Notes (5C) to (5F) are—

- <sup>F31</sup>(a) [<sup>F32</sup>[<sup>F33</sup>NHS England] or a] or Special Health Authority in England;
  - (aa) a Health Authority, Special Health Authority or Local Health Board in Wales;]
- (b) a Health Board or Special Health Board in Scotland;
- <sup>F34</sup>(c) .....
- (d) the Common Services Agency for the Scottish Health Service, [<sup>F35</sup>the Regional Business Services Organisation established under section 14 of the Health and Social Care (Reform) Act (Northern Ireland) 2009] and [<sup>F36</sup>the Isle of Man Department of Health and Social Care];
- (e) a National Health Service trust established under [<sup>F37</sup>the National Health Service Act 2006 or the National Health Service (Wales) Act 2006]<sup>F38</sup> or the National Health Service (Scotland) Act 1978 <sup>F39</sup>;
  - [ an NHS foundation trust;]
- <sup>F40</sup>(eaa)
- <sup>F41</sup>(ea) an integrated care board established under section 14Z25 of the National Health Service Act 2006;]
- <sup>F42</sup>(f) a Health and Social Care trust established under the Health and Personal Social Services (Northern Ireland) Order 1991; or]
- (g) any person not falling within any of paragraphs (a) to (f) above who is engaged in the carrying on of any activity in respect of which a relevant institution is required to be approved, licensed or registered or as the case may be, would be so required if not exempt.

(5I) In Notes (5A), (5B) and (5H), “relevant institution” means any institution (whether a hospital, nursing home or other institution) which provides care or medical or surgical treatment and is either—

- (a) approved, licensed or registered in accordance with the provisions of any enactment or Northern Ireland legislation; or
- (b) exempted by or under the provisions of any enactment or Northern Ireland legislation from any requirement to be approved, licensed or registered;

and in this Note the references to the provisions of any enactment or Northern Ireland legislation include references only to provisions which, so far as relating to England, Wales, Scotland or Northern Ireland, have the same effect in every locality within that part of the United Kingdom.]

<sup>F43</sup>(5J) For the purposes of item 11 “residential accommodation” means—

- (a) a residential home, or

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- (b) self-contained living accommodation, provided as a residence (whether on a permanent or temporary basis or both) for [<sup>F30</sup>disabled] persons, but does not include an inn, hotel, boarding house or similar establishment or accommodation in any such type of establishment.
- (5K) In this Group “washroom” means a room that contains a lavatory or washbasin (or both) but does not contain a bath or a shower or cooking, sleeping or laundry facilities.]
- <sup>F44</sup>(5L) .....
- [<sup>F45</sup>(5M) For the purposes of Notes (5N) to (5S), the supply of a motor vehicle is a “relevant supply” if it is a supply of goods (which is made in the United Kingdom).
- (5N) In the case of a relevant supply of a motor vehicle to a disabled person (“the new supply”), items 2(f) and 2A do not apply if, in the period of 3 years ending with the day on which the motor vehicle is made available to the disabled person—
- (a) a reckonable zero-rated supply of another motor vehicle has been made to that person, or
  - (b) that person has made a <sup>F46</sup>... reckonable zero-rated importation, of another motor vehicle.
- (5O) If a relevant supply of a motor vehicle is made to a disabled person and—
- (a) any reckonable zero-rated supply of another motor vehicle has previously been made to the person, or
  - (b) any reckonable zero-rated <sup>F47</sup>... importation of another motor vehicle has previously been made by the person,
- the reckonable zero-rated supply or (as the case may be) reckonable zero-rated importation <sup>F48</sup>... is treated for the purposes of Note (5N) as not having been made if either of the conditions in Note (5P) is met.
- (5P) The conditions mentioned in Note (5O) are that—
- (a) at the time of the new supply (see Note (5N)) the motor vehicle mentioned in Note (5O)(a) or (b) is unavailable for the disabled person's use because—
    - (i) it has been stolen, or
    - (ii) it has been destroyed or damaged beyond repair (accidentally, or otherwise in circumstances beyond the disabled person's control), or
  - (b) the Commissioners are satisfied that (at the time of the new supply) the motor vehicle mentioned in Note (5O)(a) or (b) has ceased to be suitable for the disabled person's use because of changes in the person's condition.
- (5Q) In the case of a relevant supply of a motor vehicle to a disabled person, items 2(f) and 2A cannot apply unless the supplier—
- (a) gives to the Commissioners, before the end of the period of 12 months beginning with the day on which the supply is made, any information and supporting documentary evidence that may be specified in a notice published by them, and
  - (b) in doing so complies with any requirements as to method set out in the notice.
- (5R) In the case of a relevant supply of a motor vehicle to a disabled person, items 2(f) and 2A cannot apply unless, before the supply is made, the person making the supply has been given a certificate in the required form which—

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- (a) states that the supply will not fall within Note (5N), and
  - (b) sets out any other matters, and is accompanied by any supporting documentary evidence, that may be required under a notice published by the Commissioners for the purposes of this Note.
- (5S) The information that may be required under Note (5Q)(a) includes—
- (a) the name and address of the disabled person and details of the person's disability, and
  - (b) any other information that may be relevant for the purposes of that Note,
- (and the matters that may be required under Note (5R)(b) include any information that may be required for the purposes of Note (5Q)).
- (5T) In Notes (5N) to (5S)—
- “in the required form” means complying with any requirements as to form that may be specified in a notice published by the Commissioners;
- <sup>F49</sup> ...
- “reckonable zero-rated importation”, in relation to a motor vehicle, means an importation of the vehicle <sup>F50</sup> ... in a case where—
- (a) VAT is not chargeable on the importation as a result of item 2(f) or 2A, and
  - (b) the importation takes place on or after 1 April 2017;
- “reckonable zero-rated supply”, in relation to a motor vehicle, means a supply of the vehicle which—
- (a) is a supply of goods,
  - (b) is zero-rated as a result of item 2(f) or 2A, and
  - (c) is made on or after 1 April 2017.
- (5U) In items 2A and 2B references to design, or adaptation, of a motor vehicle to enable a person (or a person of any description) to travel in it are to be read as including a reference to design or, as the case may be, adaptation of the motor vehicle to enable the person (or persons of that description) to drive it.]
- (6) Item 14 applies only—
- (a) where the vehicle is unused at the commencement of the period of letting; and
  - (b) where the consideration for the letting consists wholly or partly of sums paid to the lessor by [<sup>F51</sup>the Department for Work and Pensions][<sup>F52</sup>, the Ministry of Defence or the Scottish Ministers] on behalf of the lessee in respect of the mobility component of the disability living allowance[<sup>F53</sup>, the mobility component of the personal independence payment, armed forces independence payment][<sup>F54</sup>, mobility [<sup>F55</sup>supplement,] the mobility component of disability assistance for children and young people [<sup>F56</sup>or the mobility component of disability assistance for working age people]] to which he is entitled.
- (7) In item 14—
- (a) “disability living allowance” is a disability living allowance within the meaning of section 71 of the <sup>M1</sup>Social Security Contributions and Benefits Act 1992, or section 71 of the <sup>M2</sup>Social Security Contributions and Benefits (Northern Ireland) Act 1992; <sup>F57</sup> ...

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 12— Drugs, medicines, aids for the disabled, etc.. (See end of Document for details)*

- [<sup>F58</sup>(aa) “personal independence payment” means a personal independence payment under Part 4 of the Welfare Reform Act 2012 or the corresponding provision having effect in Northern Ireland;
- [<sup>F59</sup>(aaa) “disability assistance for children and young people” means a category of disability assistance specifically for children and young people given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018;]
- [<sup>F60</sup>(aab) “disability assistance for working age people” means a category of disability assistance specifically for working age people given in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018;]
- (ab) “armed forces independence payment” means an armed forces independence payment under a scheme established under section 1 of the Armed Forces (Pensions and Compensation) Act 2004; and]
- (b) “mobility supplement” is a mobility supplement within the meaning of Article 26A of the <sup>M3</sup>Naval, Military and Air Forces etc. (Disablement and Death Service Pensions Order 1983, Article 25A of the <sup>M4</sup>Personal Injuries (Civilians) Scheme 1983, Article 3 of the <sup>M5</sup>Motor Vehicles (Exemption from Vehicles Excise Duty) Order 1985 or Article 3 of the <sup>M6</sup>Motor Vehicles (Exemption from Vehicles Excise Duty) (Northern Ireland) Order 1985.
- (8) Where in item 3 or 4 the goods are adapted in accordance with that item prior to their supply to the [<sup>F30</sup>disabled] person or the charity, an apportionment shall be made to determine the supply of services which falls within item 3 or 4.
- (9) In item 19 or 20, a specified person or control centre is a person or centre who or which—
- (a) is appointed to receive directly calls activated by an alarm system described in that item, and
- (b) retains information about the [<sup>F30</sup>disabled] person to assist him in the event of illness, injury or similar emergency.

### Textual Amendments

- F12** Words in Sch. 8 Pt. II Group 12 Note (1) omitted (with effect in accordance with art. 1 of the amending S.I.) by virtue of [The Value Added Tax \(Drugs and Medicines\) Order 2009 \(S.I. 2009/2972\)](#), arts. 1, 4
- F13** Words in Sch. 8 Pt. 2 Group 12 Note (1) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 94\(5\)\(a\)\(i\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), regs. 1(2), 21), [S.I. 2020/1545](#), Pt. 4 and 2020 c. 26, [Sch. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 4(b) (with reg. 7)
- F14** Words in Sch. 8 Pt. 2 Group 12 Note (1) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 94\(5\)\(a\)\(ii\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), regs. 1(2), 21), [S.I. 2020/1545](#), Pt. 4 and 2020 c. 26, [Sch. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 4(b) (with reg. 7)
- F15** Word in Sch. 8 Pt. II Group 12 Note (1) substituted (with effect in accordance with [Sch. 7 para. 9](#) of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 7\(a\)](#)
- F16** Sch. 8 Pt. II Group 12 Note (2) omitted (3.12.2007) by virtue of [The European Qualifications \(Health and Social Care Professions\) Regulations 2007 \(S.I. 2007/3101\)](#), regs. 1(2), [65\(a\)](#)
- F17** Sch. 8 Group 12 Note (2A) inserted (1.1.1998) by [S.I. 1998/2744](#), [art. 5](#)
- F18** Words in Sch. 8 Pt. II Group 12 Note (2A) substituted (with effect in accordance with art. 1 of the amending S.I.) by [The Value Added Tax \(Drugs and Medicines\) Order 2009 \(S.I. 2009/2972\)](#), arts. 1, 5

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 12—Drugs, medicines, aids for the disabled, etc.. (See end of Document for details)*

- F19** Sch. 8 Pt. II Group 12 Notes (2B)-(2D) inserted (with effect in accordance with art. 1 of the amending S.I.) by [The Value Added Tax \(Drugs and Medicines\) Order 2009 \(S.I. 2009/2972\)](#), arts. 1, **6**
- F20** Words in Sch. 8 inserted (with effect in accordance with art. 1(3)(b) of the amending S.I.) by [The Value Added Tax \(Drugs and Medicines\) Order 2020 \(S.I. 2020/250\)](#), arts. 1(3)(a), **3** (with art. 1(2))
- F21** Sch. 8 Pt. II Group 12 Note (2B)(ca) inserted (with effect in accordance with art. 1(2)(b) of the amending S.I.) by [The Value Added Tax \(Drugs and Medicines\) Order 2020 \(S.I. 2020/250\)](#), arts. 1(2)(a), **2** (with art. 1(2))
- F22** Sch. 8 Pt. II Group 12 Note (2B)(fa)(fb) inserted (21.5.2014) by [The Value Added Tax \(Drugs and Medicines\) Order 2014 \(S.I. 2014/1111\)](#), arts. 1(2), **2(a)** (with art. 1(2))
- F23** Words in Sch. 8 Pt. II Group 12 Note (2B) inserted (21.5.2014) by [The Value Added Tax \(Drugs and Medicines\) Order 2014 \(S.I. 2014/1111\)](#), arts. 1(2), **2(b)** (with art. 1(2))
- F24** Words in Sch. 8 Pt. II Group 12 Note (2B) substituted (14.8.2012) by [The Human Medicines Regulations 2012 \(S.I. 2012/1916\)](#), reg. 1(2), **Sch. 34 para. 42(a)** (with Sch. 32)
- F25** Sch. 8 Pt. II Group 12 Note (3) substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 7 para. 7(b)**
- F26** Words in Sch. 8 Pt. II Group 12 Note (4)(b) deleted (1.1.1998) by [S.I. 1997/2744](#), arts. 1, **6**
- F27** Word in Sch. 8 Pt. II Group 12 Note (5) omitted (with effect in accordance with art. 1 of the amending S.I.) by virtue of [The Value Added Tax \(Drugs and Medicines\) Order 2009 \(S.I. 2009/2972\)](#), arts. 1, **7**
- F28** Sch. 8 Pt. II Group 12 Note (5): Words “and 2” deleted and words “, 2 and 2A” inserted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by [S.I. 2001/754](#), art. **5**
- F29** Sch. 8 Pt. II Group 12 Notes (5A)-(5I) inserted (1.1.1998) by [S.I. 1997/2744](#), arts. 1, **7**
- F30** Word in Sch. 8 Pt. II Group 12 Notes (5B)-(9) substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 7 para. 7(a)**
- F31** Sch. 8 Pt. II Group 12 Note (5H)(a)(aa) substituted for Sch. 8 Pt. 2 Group 12 Note (5H)(a) (5.12.2002) by [The Value Added Tax \(Drugs, Medicines, Aids for the Handicapped and Charities Etc\) Order 2002 \(S.I. 2002/2813\)](#), art. **3**
- F32** Words in Sch. 8 Pt. II Group 12 Note (5H)(a) substituted (28.6.2016) by [The Value Added Tax \(Drugs, Medicines, Aids and Charities, etc.\) Order 2016 \(S.I. 2016/620\)](#), arts. 1, **2(2)(a)**
- F33** Words in Sch. 8 substituted (1.7.2022) by [Health and Care Act 2022 \(c. 31\)](#), s. 186(6), Sch. 1 para. 1(1)(2); [S.I. 2022/734](#), reg. 2(a), Sch. (with regs. 13, 29, 30)
- F34** Sch. 8 Pt. 2 Group 12 Note 5H(c) omitted (30.11.2022) by virtue of [The Health and Social Care Act \(Northern Ireland\) 2022 \(Consequential Amendments\) Order 2022 \(S.I. 2022/1174\)](#), arts. 1(2), **5(a)**
- F35** Words in Sch. 8 Pt. II Group 12 Note (5H)(d) substituted (28.6.2016) by [The Value Added Tax \(Drugs, Medicines, Aids and Charities, etc.\) Order 2016 \(S.I. 2016/620\)](#), arts. 1, **2(2)(c)(i)**
- F36** Words in Sch. 8 Pt. II Group 12 Note (5H)(d) substituted (28.6.2016) by [The Value Added Tax \(Drugs, Medicines, Aids and Charities, etc.\) Order 2016 \(S.I. 2016/620\)](#), arts. 1, **2(2)(c)(ii)**
- F37** Words in Sch. 8 Pt. II Group 12 Note (5H) substituted (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\)](#), s. 8(2), **Sch. 1 para. 174(a)** (with Sch. 3 Pt. 1)
- F38** 1990 c.19.
- F39** 1978 c.29.
- F40** Sch. 8 Pt. II Group 12 Note (5H)(eaa) inserted (1.4.2004) by [Health and Social Care \(Community Health and Standards\) Act 2003 \(c. 43\)](#), s. 199(1)(4), **Sch. 4 para. 98**; [S.I. 2004/759](#), art. 2
- F41** Sch. 8 Pt. 2 Group 12 Note 5H(ea) substituted (1.7.2022) by [Health and Care Act 2022 \(c. 31\)](#), s. 186(6), **Sch. 4 para. 42(2)**; [S.I. 2022/734](#), reg. 2(a), Sch. (with regs. 13, 29, 30)
- F42** Sch. 8 Pt. II Group 12 Note (5H)(f) substituted (28.6.2016) by [The Value Added Tax \(Drugs, Medicines, Aids and Charities, etc.\) Order 2016 \(S.I. 2016/620\)](#), arts. 1, **2(2)(e)**
- F43** Sch. 8 Pt. II Group 12 Notes (5J)(5K) inserted (1.4.2000) by [S.I. 2000/805](#), art. **4**
- F44** Sch. 8 Pt. II Group 12 Notes (5L) omitted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by virtue of [Finance Act 2017 \(c. 10\)](#), **Sch. 7 para. 2(a)**
- F45** Sch. 8 Pt. II Group 12 Notes (5M)-(5U) inserted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 7 para. 2(b)**
- F46** Words in Sch. 8 Pt. 2 Group 12 Note (5N) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 94(5)(b)** (with Sch. 8 para. 99) (with savings and

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- transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F47** Words in Sch. 8 Pt. 2 Group 12 Note (5O) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 94(5)(c)(i)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F48** Words in Sch. 8 Pt. 2 Group 12 Note (5O) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 94(5)(c)(ii)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F49** Words in Sch. 8 Pt. 2 Group 12 Note (5T) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 94(5)(d)(i)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F50** Words in Sch. 8 Pt. 2 Group 12 Note (5T) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 94(5)(d)(ii)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F51** Words in Sch. 8 Pt. II Group 12 Note (6)(b) substituted (27.6.2002) by The Secretaries of State for Education and Skills and for Work and Pensions Order 2002 (S.I. 2002/1397), art. 12, **Sch. para. 11**
- F52** Words in Sch. 8 Pt. II Group 12 Note (6)(b) substituted (26.7.2021) by The Social Security (Scotland) Act 2018 (Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance) (Consequential Provision and Modifications) Order 2021 (S.I. 2021/886), arts. 1(2), **9(2)(b)(i)**
- F53** Words in Sch. 8 Pt. II Group 12 Note (6)(b) inserted (8.4.2013) by The Value Added Tax (Independence Payment) Order 2013 (S.I. 2013/601), arts. 1, **3(b)**
- F54** Words in Sch. 8 Pt. II Group 12 Note (6)(b) substituted (26.7.2021) by The Social Security (Scotland) Act 2018 (Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance) (Consequential Provision and Modifications) Order 2021 (S.I. 2021/886), arts. 1(2), **9(2)(b)(ii)**
- F55** Word in Sch. 8 Pt. II Group 12 Note (6)(b) substituted (21.3.2022) by The Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022 (S.I. 2022/332), arts. 1(2), **7(2)(b)(i)**
- F56** Words in Sch. 8 Pt. II Group 12 Note (6)(b) inserted (21.3.2022) by The Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022 (S.I. 2022/332), arts. 1(2), **7(2)(b)(ii)**
- F57** Word in Sch. 8 Pt. II Group 12 Note (7)(a) omitted (8.4.2013) by virtue of The Value Added Tax (Independence Payment) Order 2013 (S.I. 2013/601), arts. 1, **3(c)**
- F58** Sch. 8 Pt. II Group 12 Note (7)(aa)(ab) inserted (8.4.2013) by The Value Added Tax (Independence Payment) Order 2013 (S.I. 2013/601), arts. 1, **3(c)**
- F59** Sch. 8 Pt. II Group 12 Note (7)(aaa) inserted (26.7.2021) by The Social Security (Scotland) Act 2018 (Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance) (Consequential Provision and Modifications) Order 2021 (S.I. 2021/886), arts. 1(2), **9(2)(c)**
- F60** Sch. 8 Pt. II Group 12 Note 7(aab) inserted (21.3.2022) by The Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022 (S.I. 2022/332), arts. 1(2), **7(2)(c)**

#### Modifications etc. (not altering text)

- C2** Sch. 8 Pt. II Group 12 Note (2D)(i) is revoked (7.12.2015) as it appears in the inserting provision S.I. 2009/2972, **art. 6** by virtue of The National Health Service (General Medical Services Contracts) Regulations 2015 (S.I. 2015/1862), regs. 1(2), 98, **Sch. 5**
- C3** Sch. 8 Pt. II Group 12 Note (2D)(j) modified (E.) (1.9.2012) by The National Health Service (Pharmaceutical Services) Regulations 2012 (S.I. 2012/1909), reg. 1, **Sch. 7 para. 15**

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### Marginal Citations

- M1** 1992 c. 4.
- M2** 1992 c. 7.
- M3** S.I.1983/883.
- M4** S.I.1983/686.
- M5** S.I.1985/722.
- M6** S.I.1985/723.

### Textual Amendments

- F12** Words in Sch. 8 Pt. II Group 12 Note (1) omitted (with effect in accordance with art. 1 of the amending S.I.) by virtue of [The Value Added Tax \(Drugs and Medicines\) Order 2009 \(S.I. 2009/2972\)](#), arts. 1, **4**
- F13** Words in Sch. 8 Pt. 2 Group 12 Note (1) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 94(5)(a)(i)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F14** Words in Sch. 8 Pt. 2 Group 12 Note (1) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 94(5)(a)(ii)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F15** Word in Sch. 8 Pt. II Group 12 Note (1) substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 7 para. 7(a)**
- F16** Sch. 8 Pt. II Group 12 Note (2) omitted (3.12.2007) by virtue of [The European Qualifications \(Health and Social Care Professions\) Regulations 2007 \(S.I. 2007/3101\)](#), regs. 1(2), **65(a)**
- F17** Sch. 8 Group 12 Note (2A) inserted (1.1.1998) by S.I. 1998/2744, **art. 5**
- F18** Words in Sch. 8 Pt. II Group 12 Note (2A) substituted (with effect in accordance with art. 1 of the amending S.I.) by [The Value Added Tax \(Drugs and Medicines\) Order 2009 \(S.I. 2009/2972\)](#), arts. 1, **5**
- F19** Sch. 8 Pt. II Group 12 Notes (2B)-(2D) inserted (with effect in accordance with art. 1 of the amending S.I.) by [The Value Added Tax \(Drugs and Medicines\) Order 2009 \(S.I. 2009/2972\)](#), arts. 1, **6**
- F20** Words in Sch. 8 inserted (with effect in accordance with art. 1(3)(b) of the amending S.I.) by [The Value Added Tax \(Drugs and Medicines\) Order 2020 \(S.I. 2020/250\)](#), arts. 1(3)(a), **3** (with art. 1(2))
- F21** Sch. 8 Pt. II Group 12 Note (2B)(ca) inserted (with effect in accordance with art. 1(2)(b) of the amending S.I.) by [The Value Added Tax \(Drugs and Medicines\) Order 2020 \(S.I. 2020/250\)](#), arts. 1(2)(a), **2** (with art. 1(2))
- F22** Sch. 8 Pt. II Group 12 Note (2B)(fa)(fb) inserted (21.5.2014) by [The Value Added Tax \(Drugs and Medicines\) Order 2014 \(S.I. 2014/1111\)](#), arts. 1(2), **2(a)** (with art. 1(2))
- F23** Words in Sch. 8 Pt. II Group 12 Note (2B) inserted (21.5.2014) by [The Value Added Tax \(Drugs and Medicines\) Order 2014 \(S.I. 2014/1111\)](#), arts. 1(2), **2(b)** (with art. 1(2))
- F24** Words in Sch. 8 Pt. II Group 12 Note (2B) substituted (14.8.2012) by [The Human Medicines Regulations 2012 \(S.I. 2012/1916\)](#), reg. 1(2), **Sch. 34 para. 42(a)** (with Sch. 32)
- F25** Sch. 8 Pt. II Group 12 Note (3) substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 7 para. 7(b)**
- F26** Words in Sch. 8 Pt. II Group 12 Note (4)(b) deleted (1.1.1998) by S.I. 1997/2744, **arts. 1, 6**
- F27** Word in Sch. 8 Pt. II Group 12 Note (5) omitted (with effect in accordance with art. 1 of the amending S.I.) by virtue of [The Value Added Tax \(Drugs and Medicines\) Order 2009 \(S.I. 2009/2972\)](#), arts. 1, **7**
- F28** Sch. 8 Pt. II Group 12 Note (5): Words “and 2” deleted and words “, 2 and 2A” inserted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by S.I. 2001/754, **art. 5**
- F29** Sch. 8 Pt. II Group 12 Notes (5A)-(5I) inserted (1.1.1998) by S.I. 1997/2744, **arts. 1, 7**
- F30** Word in Sch. 8 Pt. II Group 12 Notes (5B)-(9) substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 7 para. 7(a)**

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- F31** Sch. 8 Pt. II Group 12 Note (5H)(a)(aa) substituted for Sch. 8 Pt. 2 Group 12 Note (5H)(a) (5.12.2002) by The Value Added Tax (Drugs, Medicines, Aids for the Handicapped and Charities Etc) Order 2002 (S.I. 2002/2813), **art. 3**
- F32** Words in Sch. 8 Pt. II Group 12 Note (5H)(a) substituted (28.6.2016) by The Value Added Tax (Drugs, Medicines, Aids and Charities, etc.) Order 2016 (S.I. 2016/620), arts. 1, **2(2)(a)**
- F33** Words in Sch. 8 substituted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), Sch. 1 para. 1(1)(2); S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)
- F34** Sch. 8 Pt. 2 Group 12 Note 5H(c) omitted (30.11.2022) by virtue of The Health and Social Care Act (Northern Ireland) 2022 (Consequential Amendments) Order 2022 (S.I. 2022/1174), arts. 1(2), **5(a)**
- F35** Words in Sch. 8 Pt. II Group 12 Note (5H)(d) substituted (28.6.2016) by The Value Added Tax (Drugs, Medicines, Aids and Charities, etc.) Order 2016 (S.I. 2016/620), arts. 1, **2(2)(c)(i)**
- F36** Words in Sch. 8 Pt. II Group 12 Note (5H)(d) substituted (28.6.2016) by The Value Added Tax (Drugs, Medicines, Aids and Charities, etc.) Order 2016 (S.I. 2016/620), arts. 1, **2(2)(c)(ii)**
- F37** Words in Sch. 8 Pt. II Group 12 Note (5H) substituted (1.3.2007) by National Health Service (Consequential Provisions) Act 2006 (c. 43), s. 8(2), **Sch. 1 para. 174(a)** (with Sch. 3 Pt. 1)
- F38** 1990 c.19.
- F39** 1978 c.29.
- F40** Sch. 8 Pt. II Group 12 Note (5H)(eaa) inserted (1.4.2004) by Health and Social Care (Community Health and Standards) Act 2003 (c. 43), s. 199(1)(4), **Sch. 4 para. 98**; S.I. 2004/759, art. 2
- F41** Sch. 8 Pt. 2 Group 12 Note 5H(ea) substituted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), **Sch. 4 para. 42(2)**; S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)
- F42** Sch. 8 Pt. II Group 12 Note (5H)(f) substituted (28.6.2016) by The Value Added Tax (Drugs, Medicines, Aids and Charities, etc.) Order 2016 (S.I. 2016/620), arts. 1, **2(2)(e)**
- F43** Sch. 8 Pt. II Group 12 Notes (5J)(5K) inserted (1.4.2000) by S.I. 2000/805, **art. 4**
- F44** Sch. 8 Pt. II Group 12 Notes (5L) omitted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by virtue of Finance Act 2017 (c. 10), **Sch. 7 para. 2(a)**
- F45** Sch. 8 Pt. II Group 12 Notes (5M)–(5U) inserted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by Finance Act 2017 (c. 10), **Sch. 7 para. 2(b)**
- F46** Words in Sch. 8 Pt. 2 Group 12 Note (5N) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 94(5)(b)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)–(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F47** Words in Sch. 8 Pt. 2 Group 12 Note (5O) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 94(5)(c)(i)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)–(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F48** Words in Sch. 8 Pt. 2 Group 12 Note (5O) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 94(5)(c)(ii)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)–(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F49** Words in Sch. 8 Pt. 2 Group 12 Note (5T) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 94(5)(d)(i)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)–(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F50** Words in Sch. 8 Pt. 2 Group 12 Note (5T) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 94(5)(d)(ii)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)–(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F51** Words in Sch. 8 Pt. II Group 12 Note (6)(b) substituted (27.6.2002) by The Secretaries of State for Education and Skills and for Work and Pensions Order 2002 (S.I. 2002/1397), art. 12, **Sch. para. 11**
- F52** Words in Sch. 8 Pt. II Group 12 Note 6(b) substituted (26.7.2021) by The Social Security (Scotland) Act 2018 (Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance) (Consequential Provision and Modifications) Order 2021 (S.I. 2021/886), arts. 1(2), **9(2)(b)(i)**



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**Changes to legislation:** *There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 12— Drugs, medicines, aids for the disabled, etc.. (See end of Document for details)*

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- F53** Words in Sch. 8 Pt. II Group 12 Note (6)(b) inserted (8.4.2013) by The Value Added Tax (Independence Payment) Order 2013 (S.I. 2013/601), arts. 1, **3(b)**
- F54** Words in Sch. 8 Pt. II Group 12 Note (6)(b) substituted (26.7.2021) by The Social Security (Scotland) Act 2018 (Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance) (Consequential Provision and Modifications) Order 2021 (S.I. 2021/886), arts. 1(2), **9(2)(b)(ii)**
- F55** Word in Sch. 8 Pt. II Group 12 Note (6)(b) substituted (21.3.2022) by The Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022 (S.I. 2022/332), arts. 1(2), **7(2)(b)(i)**
- F56** Words in Sch. 8 Pt. II Group 12 Note (6)(b) inserted (21.3.2022) by The Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022 (S.I. 2022/332), arts. 1(2), **7(2)(b)(ii)**
- F57** Word in Sch. 8 Pt. II Group 12 Note (7)(a) omitted (8.4.2013) by virtue of The Value Added Tax (Independence Payment) Order 2013 (S.I. 2013/601), arts. 1, **3(c)**
- F58** Sch. 8 Pt. II Group 12 Note (7)(aa)(ab) inserted (8.4.2013) by The Value Added Tax (Independence Payment) Order 2013 (S.I. 2013/601), arts. 1, **3(c)**
- F59** Sch. 8 Pt. II Group 12 Note (7)(aaa) inserted (26.7.2021) by The Social Security (Scotland) Act 2018 (Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance) (Consequential Provision and Modifications) Order 2021 (S.I. 2021/886), arts. 1(2), **9(2)(c)**
- F60** Sch. 8 Pt. II Group 12 Note 7(aab) inserted (21.3.2022) by The Social Security (Scotland) Act 2018 (Disability Assistance and Information-Sharing) (Consequential Provision and Modifications) Order 2022 (S.I. 2022/332), arts. 1(2), **7(2)(c)**

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**Modifications etc. (not altering text)**

- C2** Sch. 8 Pt. II Group 12 Note (2D)(i) is revoked (7.12.2015) as it appears in the inserting provision S.I. 2009/2972, **art. 6** by virtue of The National Health Service (General Medical Services Contracts) Regulations 2015 (S.I. 2015/1862), regs. 1(2), 98, **Sch. 5**
- C3** Sch. 8 Pt. II Group 12 Note (2D)(j) modified (E.) (1.9.2012) by The National Health Service (Pharmaceutical Services) Regulations 2012 (S.I. 2012/1909), reg. 1, **Sch. 7 para. 15**

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**Marginal Citations**

- M1** 1992 c. 4.  
**M2** 1992 c. 7.  
**M3** S.I.1983/883.  
**M4** S.I.1983/686.  
**M5** S.I.1985/722.  
**M6** S.I.1985/723.

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 12—  
Drugs, medicines, aids for the disabled, etc..