

## SCHEDULES

### SCHEDULE 8

#### ZERO-RATING

#### PART II

#### THE GROUPS

#### GROUP 12

— DRUGS, MEDICINES, AIDS FOR THE HANDICAPPED, ETC.

#### *Item No*

- 2 The supply to a handicapped person for domestic or his personal use, or to a charity for making available to handicapped 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 5 other persons;
  - (g) equipment and appliances not included in paragraphs (a) to (f) above designed solely for use by a handicapped 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 handicapped persons.