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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: Food. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 26

#### CATEGORISATION OF SUPPLIES

##### PART 1

##### ZERO-RATED SUPPLIES

##### *Food*

- 2 (1) Group 1 (food) is amended as follows.
- (2) After excepted item 4 insert—
- “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.”
- (3) In Note (3), omit the words from “and for the purposes of paragraph (b) above” to the end.
- (4) After that Note insert—
- “(3A) For the purposes of Note (3), in the case of any supplier, the premises on which food is supplied include any area set aside for the consumption of food by that supplier's customers, whether or not the area may also be used by the customers of other suppliers.
- (3B) “Hot food” means food which (or any part of which) is hot at the time it is provided to the customer and—
- (a) has been heated for the purposes of enabling it to be consumed hot,
  - (b) has been heated to order,
  - (c) has been kept hot after being heated,
  - (d) is provided to a customer in packaging that retains heat (whether or not the packaging was primarily designed for that purpose) or in any other packaging that is specifically designed for hot food, or
  - (e) is advertised or marketed in a way that indicates that it is supplied hot.
- (3C) For the purposes of Note (3B)—
- (a) something is “hot” if it is at a temperature above the ambient air temperature, and
  - (b) something is “kept hot” after being heated if the supplier stores it in an environment which provides, applies or retains heat, or takes

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other steps to ensure it remains hot or to slow down the natural cooling process.

(3D) In Notes (3B) and (3C), references to food being heated include references to it being cooked or reheated.”

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