



Finance Act 2016

2016 CHAPTER 24

PART 7

VAT

126 VAT: women's sanitary products

- (1) VATA 1994 is amended as follows.
- (2) In Schedule 7A (reduced rate)—
 - (a) in Part 1 (index), omit the entry relating to women's sanitary products;
 - (b) in Part 2 (the Groups), omit Group 4 (women's sanitary products).
- (3) In Schedule 8 (zero-rating), in Part 1 (index), at the end insert—

"Women's sanitary products | Group 19".
- (4) In Schedule 8, in Part 2 (the Groups), after Group 18 insert—

"GROUP 19 - WOMEN'S SANITARY PRODUCTS"

Item No.

- 1 The supply of women's sanitary products.

NOTES

- (1) In this Group "women's sanitary products" means women's sanitary products of any of the following descriptions—
 - (a) subject to Note (2), products that are designed, and marketed, as being solely for use for absorbing, or otherwise collecting, lochia or menstrual flow;
 - (b) panty liners, other than panty liners that are designed as being primarily for use as incontinence products;

Status: This is the original version (as it was originally enacted).

- (c) sanitary belts.
- (2) Note (1)(a) does not include protective briefs or any other form of clothing.”
- (5) The amendments made by this section have effect in relation to supplies made, and acquisitions and importations taking place, on or after such day as the Treasury may by regulations made by statutory instrument appoint.
- (6) The date appointed under subsection (5) must not be after the later of—
- (a) 1 April 2017, and
 - (b) the earliest date that may be appointed consistently with the United Kingdom's EU obligations.