

1973 No 386**VALUE ADDED TAX****The Value Added Tax (Food) Order 1973**

Made - - - - - 6th March 1973

Laid before the House of Commons - 6th March 1973

Coming into Operation - - - 1st April 1973

The Treasury, in exercise of the powers conferred on them by section 12(4) of the Finance Act 1972(a) hereby make the following Order:—

1. This Order may be cited as the Value Added Tax (Food) Order 1973 and shall come into operation on 1st April 1973.

2. The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3. The following shall be substituted for Group 1 in Schedule 4 to the Finance Act 1972:—

“ GROUP 1—FOOD

The supply of anything which—

- (a) is comprised in the general items set out below; and
- (b) is not comprised in the excepted items set out below, except a supply in the course of catering.

General items

Item No.

1. Food of a kind used for human consumption.
2. Animal feeding stuffs.
3. Seeds or other means of propagation of plants comprised in item 1 or 2.
4. Live animals of a kind generally used as, or yielding or producing, food for human consumption.

Excepted items

Item No.

1. Beverages chargeable with any duty of customs or excise specifically charged on spirits, beer, wine or British wine and preparations thereof, but not including mixtures which may be sold by retail without licence.
2. 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.

(a) 1972 c. 41.

(b) 1889 c. 63.

Notes:

- (1) " Food " includes drink.
- (2) " Animal " includes bird, fish, crustacean and mollusc.
- (3) " Licence " means a justices' licence or canteen licence within the meaning of the Licensing Act 1964(a), a certificate within the meaning of the Licensing (Scotland) Act 1959(b), a licence granted under Part III of that Act or a licence within the meaning of the Licensing Act (Northern Ireland) 1971(c).
- (4) A supply of anything in the course of catering includes any supply of it for consumption on the premises on which it is supplied."

Edward Heath,
Anthony Barber,
Two of the Lords Commissioners
of Her Majesty's Treasury.

6th March 1973.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order amends Group 1 in Schedule 4 to the Finance Act 1972 to apply the zero-rate of value added tax to supplies, except in the course of catering, of those foods which were excluded from zero-rating under Excepted Items 1, 2, 4 and 5 of that Group. These foods include:—

- (i) Ice cream, ice lollies, frozen yoghurt, similar frozen products and preparations for making such products;
- (ii) Chocolates, sweets, similar confectionery and chocolate biscuits;
- (iii) Manufactured non-alcoholic beverages, including fruit juices and bottled waters, and products for the preparation of beverages; and cider, perry, etc., not specifically chargeable with customs or excise duty;
- (iv) Potato crisps and similar products, salted and roasted nuts.

(a) 1964 c. 26.

(b) 1959 c. 51.

(c) 1971 c. 13 (N.I.).

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