

2004 No. 3343

VALUE ADDED TAX

The Value Added Tax (Food) Order 2004

Made - - - - 16th December 2004

Laid before the House of Commons 16th December 2004

Coming into force - - 1st January 2005

Approved by the House of Commons

The Treasury, in exercise of the powers conferred upon them by sections 30(4) and 96(9) of the Value Added Tax Act 1994^(a), hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Food) Order 2004 and comes into force on 1st January 2005.

2. In Note (3) of Group 1 (Food) of Schedule 8 to the Value Added Tax Act 1994, substitute for paragraph (ii)—

“(ii) is above that temperature at the time it is provided to the customer.”.

Derek Twigg

Jim Murphy

16th December 2004

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st January 2005, amends Group 1 of Schedule 8 to the Value Added Tax Act 1994. Group 1 of Schedule 8 applies the zero rate of VAT to supplies of food, subject to certain exceptions. One of these exceptions is a supply in the course of catering. Note (3) to the Group specifies certain types of supply that fall within the scope of catering for this purpose, including any supply of hot food for consumption off the premises on which it is supplied. The Note also defines hot food.

Article 2 of this Order amends paragraph (b)(ii) of Note (3). The amendment serves to confirm that the time at which the temperature of the food is relevant for determining whether it is hot food is the time the food is provided to the customer, rather than the time of supply as determined under other provisions of the Value Added Tax Act 1994 (the most relevant of which for present purposes is the time at which the supplier receives payment).

A full regulatory impact assessment has not been produced for this instrument as it has no impact on the costs of business, charities or voluntary bodies.

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