
STATUTORY INSTRUMENTS

2013 No. 630

**The Universal Credit (Consequential, Supplementary,
Incidental and Miscellaneous Provisions) Regulations 2013**

PART 2

AMENDMENTS OF PRIMARY LEGISLATION

Amendment of the Value Added Tax Act 1994

- 9.**—(1) The Value Added Tax Act 1994⁽¹⁾ is amended as follows.
- (2) In paragraph (2) of Note 6 to Group 3 in Part 2 of Schedule 7A (charge at reduced rate; meaning of qualifying person for the purposes of Group 3), after sub-paragraph (h) insert—
- “(i) universal credit under Part 1 of the Welfare Reform Act 2012.”.
- (3) In Note (1D) to Group 15 in Part 2 of Schedule 8 (zero rating)—
- (a) omit “and” at the end of paragraph (e); and
- (b) after paragraph (f), insert—
- “and
- (g) universal credit under Part 1 of the Welfare Reform Act 2012.”.

⁽¹⁾ 1994 c.23. Schedule 7A was inserted by Schedule 31 to the Finance Act 2001 (c.9). Group 3 and the Notes to that Group were amended by paragraph 48 of Schedule 3 to the Tax Credits Act 2002 (c.21) and S.I.s 2002/1100, 2011/1043 and 2013/601. Note (1D) of Schedule 8 was inserted by S.I. 2000/805 and substituted by paragraph 49 of Schedule 3 to the Tax Credits Act 2002.