

SCHEDULES

SCHEDULE 4

Section 12.

ZERO-RATING

GROUP 1—FOOD

The supply of anything comprised in the general items set out below, except—

- (a) a supply in the course of catering ; and
- (b) a supply of anything comprised in any of the excepted items set out below, unless it is also comprised in any of the items overriding the exceptions set out below which relates to that excepted item.

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. Ice cream, ice lollies, frozen yoghurt, water ices and similar frozen products, and prepared mixes and powders for making such products.
2. Chocolates, sweets and similar confectionery (including drained, glaze" or crystallized fruits); and chocolate biscuits and other confectionery having a case or coating of chocolate couverture, but not including cakes in such a case or coating.
3. Beverages chargeable with any duty of customs or excise specifically charged on spirits, beer, wine or British wine and preparations thereof.
4. Other manufactured beverages, including fruit juices and bottled waters, and syrups, concentrates, essences, powders, crystals or other products for the preparation of beverages.
5. Any of the following when packaged for human consumption without further preparation, namely, potato crisps, potato sticks, potato puffs and similar products made from the potato, or from potato flour, or from potato starch, and savoury food products obtained by the swelling of cereals or cereal products; and salted or roasted nuts other than nuts in shell.
6. 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.

Items overriding the exceptions

Item No.

1. Chocolate couverture not prepared or put up for retail sale.
2. Drained cherries.
3. Candied peels.

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4. Tea, maté, herbal teas and similar products, and preparations and extracts thereof.
5. Cocoa, coffee and chicory and other roasted coffee substitutes, and preparations and extracts thereof.
6. Preparations and extracts of meat, yeast, egg or milk.

Notes :

- (1) " Food " includes drink.
- (2) " Animal " includes bird, fish, crustacean and mollusc.
- (3) A supply of anything in the course of catering includes any supply of it for consumption on the premises on which it is supplied.
- (4) Items 1 to 3 of the items overriding the exceptions relate to item 2 of the excepted items and items 4 to 6 of the items overriding the exceptions relate to item 4 of the excepted items

GROUP 2—WATER

Item No.

1. Water other than—
 - (a) distilled water ; and
 - (b) water comprised in the excepted items set out in Group 1.

GROUP 3—BOOKS, ETC.

Item No.

1. Books, booklets, brochures, pamphlets and leaflets.
2. Newspapers, journals and periodicals.
3. Children's picture books and painting books.
4. Music (printed, duplicated or manuscript).
5. Maps, charts and topographical plans.
6. Covers, cases and other articles supplied with items 1 to 5 and not separately accounted for.

Note : This Group does not include plans or drawings for industrial, architectural, engineering, commercial or similar purposes.

GROUP 4—TALKING BOOKS FOR THE BLIND

Item No.

1. The supply to the Royal National Institute for the Blind of—
 - (a) magnetic tape specially adapted for the recording and reproduction of speech for the blind ;
 - (b) tape recorders designed for the reproduction of sound from such tape ;
 - (c) parts and accessories for goods comprised in paragraphs (a) and (b) above.

GROUP 5—NEWSPAPER ADVERTISEMENTS

Item No.

1. The publication in any newspaper, journal or periodical of any advertisement.
2. The preparation of any advertisement intended for publication solely or mainly in one or more newspapers, journals or periodicals.
3. The supply of services for the purpose of securing such a publication or a preparation as is mentioned in item 1 or 2.

GROUP 6—NEWS SERVICES

Item No.

1. The supply to newspapers or to the public of information of a kind published in newspapers.

Note : This item does not include the supply of photographs.

GROUP 7—FUEL AND POWER

Item No.

1. Coal, coke and other solid mineral fuels.
2. Coal gas, water gas, producer gases and similar gases.
3. Petroleum gases and other gaseous hydrocarbons, whether in a gaseous or liquid state.
4. Hydrocarbon oil, petrol substitutes and power methylated spirits (within the meaning of the Hydrocarbon Oil (Customs and Excise) Act 1971).
5. Electricity, heat and air-conditioning.

GROUP 8—CONSTRUCTION OF BUILDINGS, ETC.

Item No.

1. The granting, by a person constructing a building, of a major interest in, or in any part of, the building or its site.
2. The supply, in the course of the construction, alteration or demolition of any building or of any civil engineering work, of any services other than the services of an architect, surveyor or any person acting as consultant or in a supervisory capacity.
3. The supply, in connection with a supply of services falling within item 2, of materials or of builder's hardware, sanitary ware or other articles of a kind ordinarily installed by builders as fixtures.

Notes :

- (1) Item 2 does not include any work of repair or maintenance or the supply of any services to a person who himself supplies such services as are mentioned therein or who, in the course of a business consisting wholly or mainly in the construction, alteration or demolition of buildings or civil engineering works, carries out the construction, alteration or demolition on land in which he owns a major interest.
- (2) " Major interest" has the same meaning as in section 5(6) of this Act.
- (3) Section 12(3) of this Act does not apply to goods forming part of a description of supply in this Group.

GROUP 9—SERVICES TO OVERSEAS TRADERS OR FOR OVERSEAS PURPOSES

Item No.

1. Any services supplied by an agent to his principal if the principal is an overseas trader or overseas resident.
2. The application of any treatment or process to goods imported on behalf of an overseas trader or overseas resident for subsequent re-export and in fact re-exported.
3. The preparation, publication or dissemination of any advertisement on behalf of an overseas trader or an overseas authority.

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4. The supply of any services for the purpose of securing the preparation, publication or dissemination of any advertisement on behalf of an overseas trader or an overseas authority.
5. The supply, in such circumstances as may be specified by order of the Treasury, of such services comprised in Group 2 or Group 5 of Schedule 5 to this Act as may be so specified.
6. The supply to an overseas trader or overseas resident of any services not used in the United Kingdom and not included in items 1 to 5 of this Group nor in any Group in Schedule 5 to this Act.
7. The supply to an overseas authority of any services not comprised in item 5 of this Group nor in any Group in Schedule 5 to this Act.
8. The supply to an overseas trader of services consisting of the storage at or transport to or from a port or customs airport (within the meanings of the Customs and Excise Act 1952) of goods which respectively are to be exported or have been imported or of the handling or storage of such goods in connection with such transport.
9. The preparation of plans and specifications for construction operations outside the United Kingdom.
10. The granting, assignment or surrender of any right exercisable outside the United Kingdom.

Notes :

- (1) For the purposes of this Group a person is an overseas trader if he carries on a business and has his place of business or principal place of business outside the United Kingdom.
- (2) Overseas authority means any country other than the United Kingdom or any part of or place in such a country or the Government of any such country, part or place.
- (3) Overseas resident means a person who is not resident in the United Kingdom.
- (4) Items 3 and 4 do not apply where the overseas trader is a person, or the agent or subsidiary of a person, who carries on a business in the United Kingdom or is resident or (if a company) incorporated in the United Kingdom.
- (5) Items 3, 4 and 7 do not include the supply of any services to any agency or establishment in the United Kingdom.

GROUP 10—TRANSPORT

Item No.

1. The supply, repair or maintenance of any ship which is neither—
 - (a) a ship of a gross tonnage of less than 15 tons ; nor
 - (b) a ship designed or adapted for use for recreation or pleasure.
2. The supply, repair or maintenance of any aircraft which is neither—
 - (a) an aircraft of a weight of less than eighteen thousand pounds ; nor
 - (b) an aircraft designed or adapted for use for recreation or pleasure.
3. The supply to and repair or maintenance for the Royal National Lifeboat Institution of any lifeboat.
4. Transport of passengers—
 - (a) in any vehicle, ship or aircraft designed or adapted to carry not less than twelve passengers ; or
 - (b) by the Post Office ; or
 - (c) on any scheduled flight.
5. Transport of passengers or freight outside the United Kingdom or to or from a place outside the United Kingdom.

6. Any services provided for the handling of ships or aircraft in a port or customs airport or for the handling, in a port or customs airport or on land adjacent to a port, of goods carried in a ship or aircraft.
7. Pilotage services.
8. Salvage or towage services.
9. Any services supplied within or outside the United Kingdom for or in connection with the surveying of any ship or aircraft or the classification of any ship or aircraft for the purposes of any register.
10. The making of arrangements for the supply of, or of space in, any ship or aircraft or for the supply of any service included in items 1 to 9.

Notes :

- (1) " Port " and " customs airport " have the same meanings as in the Customs and Excise Act 1952.
- (2) The supply of any ship or aircraft includes the supply of any services under a charter of the ship or aircraft.
- (3) " Lifeboat " includes any ship used as a lifeboat.

GROUP 11—CARAVANS

Item No.

1. Caravans exceeding the limits of size for the time being permitted for the use of trailers on roads.

Note : This item does not include removable contents other than goods of a kind mentioned in Item 3 of Group 8.

GROUP 12—GOLD

Item No.

1. The supply of any gold bullion.
2. The supply of gold coins by an authorised dealer in gold to another such dealer

Notes :

- (1) " Authorised dealer in gold " means a person for the time being authorised by an order of the Treasury under the Exchange Control Act 1947 to act for the purposes of that Act as an authorised dealer in relation to gold; and " gold bullion " means any newly mined gold and refined bar gold or gold grain of not less than 995 millesimal fineness.
- (2) Section 12(3) of this Act does not apply to gold coins.

GROUP 13—BANK NOTES

Item No.

1. The issue by a bank of a note payable to bearer on demand.

GROUP 14—DRUGS, MEDICINES AND APPLIANCES SUPPLIED ON PRESCRIPTION

Item No.

1. The supply of any goods dispensed, by a person registered in the register of pharmaceutical chemists kept under the Pharmacy Act 1954 or the Pharmacy and Poisons Act (Northern Ireland) 1925, on the prescription of a person registered in the register of medical

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practitioners, the register of temporarily registered medical practitioners or the dentists' register.

Note : Section 12(3) of this Act does not apply to goods forming part of this description of supply.