

## SCHEDULES

### SCHEDULE 5

Section 16.

#### 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 yogurt, 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 biscuits and other confectionery (not including cakes) wholly or partly covered with chocolate or some product similar in taste and appearance.
3. Beverages chargeable with any duty of excise specifically charged on spirits, beer, wine or made-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.
7. Goods described in items 1, 2 and 3 of the general items which are canned, bottled, packaged or prepared for use—
  - (a) in the domestic brewing of any beer ;
  - (b) in the domestic making of any cider or perry ;
  - (c) in the domestic production of any wine or made wine.

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*Items overriding the exceptions*

Item No.

1. Yogurt unsuitable for immediate consumption when frozen
2. Drained cherries.
3. Candied peels.
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) Item 1 of the items overriding the exceptions relates to item 1 of the excepted items.
- (5) Items 2 and 3 of the items overriding the exceptions relate to item 2 of the excepted items.
- (6) Items 4 to 6 of the items overriding the exceptions relate to item 4 of the excepted items.
- (7) Any supply described in this Group shall include a supply of services described in paragraph 1(1) of Schedule 2 to this Act.

*GROUP 2—SEWERAGE SERVICES AND WATER*

Item No.

1. Services of—
  - (a) reception, disposal or treatment of foul water or sewage in bulk ; and
  - (b) emptying of cesspools, septic tanks or similar receptacles.
2. Water other than—
  - (a) distilled water, deionised water and water of similar purity, and
  - (b) water comprised in any of 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 :* Items 1 to 6—

- (a) do not include plans or drawings for industrial, architectural, engineering, commercial or similar purposes ; but
- (b) include the supply of the services described in paragraph 1(1) of Schedule 2 to this Act in respect of goods comprised in the items.

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*GROUP 4—TALKING BOOKS FOR THE BLIND AND  
HANDICAPPED AND WIRELESS SETS FOR THE BLIND*

Item No.

1. The supply to the Royal National Institute for the Blind, the National Listening Library or other similar charities of—
  - (a) magnetic tape specially adapted for the recording and reproduction of speech for the blind or severely handicapped;
  - (b) apparatus designed or specially adapted for the making on a magnetic tape, by way of the transfer of recorded speech from another magnetic tape, of a recording described in paragraph (f) below;
  - (c) apparatus designed or specially adapted for transfer to magnetic tapes of a recording made by apparatus described in paragraph (b) above;
  - (d) apparatus for re-winding magnetic tape described in paragraph (f) below ;
  - (e) apparatus designed or specially adapted for the reproduction from recorded magnetic tape of speech for the blind or severely handicapped which is not available for use otherwise than by the blind or severely handicapped ;
  - (f) magnetic tape upon which has been recorded speech for the blind or severely handicapped, such recording being suitable for reproduction only in the apparatus mentioned in paragraph (e) above ;
  - (g) parts and accessories for goods comprised in paragraphs (a) to (f) above.
2. The supply to a charity of wireless receiving sets solely for gratuitous loan to the blind.

*Note :* The supply mentioned in items 1 and 2 includes the letting on hire of goods comprised in the items.

*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 G—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. Supplies of coal, coke and other solid substances, being supplies held out for sale solely as fuel.
2. Coal gas, water gas, producer gases and similar gases.
3. Petroleum gases, and other gaseous hydrocarbons, whether in a gaseous or liquid state.

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4. Fuel oil, gas oil and kerosene.
5. Electricity, heat and air-conditioning.

*Notes :*

- (1) Item 1 shall be deemed to include combustible materials put up for sale for kindling fires but shall not include matches upon which a duty of customs or excise has been or is to be charged.
- (2) Items 2 and 3 do not include any road fuel gas (within the meaning of the Hydrocarbon Oil Duties Act 1979) on which a duty of excise has been charged or is chargeable.
- (3) Item 4 does not include hydrocarbon oil on which a duty of excise has been or is to be charged without relief from, or rebate of, such duty by virtue of the provisions of the Hydrocarbon Oil Duties Act 1979.
- (4) " Fuel oil" means heavy oil which contains in solution an amount of asphaltenes of not less than 0.5 per cent or which contains less than 0.5 per cent, but not less than 0.1 per cent, of asphaltenes and has a closed flash point not exceeding 150°C.
- (5) " Gas oil" means heavy oil of which not more than 50 per cent, by volume distils at a temperature not exceeding 240°C and of which more than 50 per cent, by volume distils at a temperature not exceeding 340°C.
- (6) " Kerosene " means heavy oil of which more than 50 per cent, by volume distils at a temperature not exceeding 240°C.
- (7) " Heavy oil" shall have the same meaning as in the Hydrocarbon Oil Duties Act 1979.

*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—
  - (a) in the course of the construction, alteration or demolition of, or
  - (b) in the course of the installation of any glazing to provide double or other multiple glazing for the first time in a particular location in,
 any building or 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, by a person supplying services within item 2 and in connection with those services, of—
  - (a) materials or of builder's hardware, sanitary ware or other articles of a kind ordinarily installed by builders as fixtures ; or
  - (b) in respect of such goods, services described in paragraph 1(1) of Schedule 2 to this Act.

*Notes :*

- (1) Where the benefit of the consideration for the grant of a major interest as described in item 1 accrues to the person constructing the building but that person is not the grantor, he shall for the purposes of that item be treated as the person making the grant.
- (2) Item 2 does not include—
  - (a) any work of repair or maintenance ; or
  - (b) the supply of any services in the course of the construction or alteration of any civil engineering work within the grounds or garden of a building used or to be used wholly or mainly as a private residence ; or

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- (c) the supply by a person of any services which consist of or include any services supplied to him by some other person otherwise than in the course or furtherance of any business carried on by that other person ; or
  - (d) the supply of services described in paragraph 1(1) or 5(3) of Schedule 2 to this Act.
- (3) Section 16(3) of this Act does not apply to goods forming part of a description of supply in this Group.

#### *GROUP 9—INTERNATIONAL SERVICES*

Item No.

1. The supply of services relating to land situated outside the United Kingdom.
2. The letting on hire of goods for use outside the United Kingdom throughout the period of the hiring which—
  - (a) are exported by the lessor from the United Kingdom ; or
  - (b) at the time of supply are not in the United Kingdom.
3. The supply of—
  - (a) cultural, artistic, sporting, scientific, educational or entertainment services ; or
  - (b) services ancillary to, including that of organising, the performance outside the United Kingdom of any service in paragraph (a),  
being services performed outside the United Kingdom.
4. The supply of services of valuing or of carrying out work on goods situated outside the United Kingdom, being services performed outside the United Kingdom.
5. The supply to a person in his business capacity (and not in his private capacity) who in that capacity belongs in a country, other than the United Kingdom, which is a member State of the Economic Community of any service comprised in paragraphs 1 to 7 of Schedule 3 to this Act.
6. The supply to a person who belongs in a country, other than the Isle of Man, which is not a member State of the Economic Community of—
  - (a) any service comprised in paragraphs 1 to 7 of Schedule 3 to this Act other than—
    - (i) insurance and reinsurance services described in Group 2 of Schedule 6 to this Act;
    - (ii) the issue, transfer or receipt of, or any dealing with any certificate of deposit;
  - (b) insurance by a person described in item 1 of Group 2 of Schedule 6 to this Act other than that upon or against any risks or other tilings described in groups 3 and 4 of Part II of Schedule 2 to the Insurance Companies Act 1982;
  - (c) reinsurance by a person described in item 1 of Group 2 of Schedule 6 to this Act;
  - (d) services comprised in item 3 or 4 of Group 2 of Schedule 6 to this Act which are in respect of a supply of insurance or reinsurance comprised in this item.
7. The supply of—
  - (a) insurance (and not of reinsurance) by a person described in item 1 of Group 2 of Schedule 6 to this Act upon or against any risks or other things described in groups 3 and 4 of Part II of Schedule 2 to the Insurance Companies Act 1982 where the supply is in connection with the carriage of passengers, or of goods, to or from a place, other than the Isle of Man, outside the member States of the Economic Community ;
  - (b) services comprised in item 3 or 4 of Group 2 of Schedule 6 to this Act which are in respect of a supply of insurance comprised in this item.
8. The supply—

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- (a) by the Export Credits Guarantee Department or a person described in item 1 of Group 2 of Schedule 6 to this Act of insurance against risks incurred in the making of advances or the granting of credits in connection with goods for export outside the member States of the Economic Community, other than goods for removal to the Isle of Man ; or
  - (b) of services comprised in item 3 or 4 of Group 2 of Schedule 6 to this Act which are in respect of a supply of insurance comprised in this item.
9. The supply of services comprised in item 1, 2 or 3 of Group 5 of Schedule 6 to this Act where the services are in connection with—
- (a) the export of specific goods; or
  - (b) the transshipment (whether within or outside the United Kingdom) of goods, the ultimate destination of the goods being a place outside the Economic Community other than the Isle of Man.
10. The supply of services to a person who belongs in a country, other than the United Kingdom, of work carried out on goods which, for that purpose, are acquired within, or imported into, the United Kingdom for subsequent export and in fact are exported.
11. The supply of services in procuring for another person—
- (a) an export of goods from the United Kingdom ; or
  - (b) any of the supplies of services comprised in item 1,2, 3, 4, 5, 6, or 10 of this Group ; or
  - (c) any supply of goods or services made outside the United Kingdom.

*Notes :*

- (1) Item 1 includes—
  - (a) services in the course of the construction, alteration, repair, maintenance or demolition of any building or of any civil engineering work; and
  - (b) services such as are supplied by estate agents and auctioneers, architects, surveyors, engineers and others involved in matters relating to land,
 but does not include any services comprised in paragraphs 1 to 7 of Schedule 3 to this Act.
- (2) Item 2 does not include the letting on hire of any means of transport for use in a member State of the Economic Community.
- (3) Items 1 to 5 do not include services comprised in any Group of Schedule 6 to this Act.
- (4) Items 5 and 6 do not include—
  - (a) services of education, health or training (which are not comprised in any Group of Schedule 6 to this Act) performed in the United Kingdom other than training supplied to a foreign Government acting in furtherance of its sovereign activities ; or
  - (b) the provision or organisation of conferences, exhibitions or meetings held in the United Kingdom unless those services are comprised in paragraph 2 of Schedule 3 to this Act; or
  - (c) any services related to those described in paragraph (b) above.
- (5) Item 6 does not include services comprised in any Group other than those comprised in Group 2 or Group 5 of Schedule 6 to this Act.
- (6) In item 6 " certificate of deposit" means a document relating to money, in any currency, which has been deposited with the issuer or some other person, being a document which recognises an obligation to pay a stated amount to bearer or to order, with or without interest, and being a document by the delivery of which, with or without endorsement, the right to receive that stated amount, with or without interest, is transferable.
- (7) Item 7 does not include a supply in respect of—

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- (a) boats of a gross tonnage of less than 15 tons or boats designed for use for recreation or pleasure, except in either case boats which are of a kind used solely as liferafts and comply with the requirements of the rules for the time being in force under section 427 of the Merchant Shipping Act 1894 in relation to liferafts;
  - (b) boats adapted for use for recreation or pleasure ;
  - (c) aircraft—
    - (i) of a weight of less than 8,000 kilogrammes; or
    - (ii) designed or adapted for use for recreation or pleasure ;
  - (d) hovercraft designed or adapted for use for recreation or pleasure.
- (8) Item 11 does not include the supply of services of procurement by a travel agent for the account of a traveller where the place of enjoyment of the supplies procured is in a member State of the Economic Community.

#### *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 8,000 kilogrammes ; 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 Life-boat 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—
  - (a) the handling of ships or aircraft in a port or customs and excise airport; or
  - (b) the handling, in a port or customs and excise 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—
  - (a) the supply of, or of space in, any ship or aircraft; or
  - (b) the supply of any service included in items 1 to 9, 11 and 12.
11. The supply of services, performed outside the United Kingdom, which are ancillary to the transport of goods or passengers.
12. The supply to a person in his business capacity (and not in his private capacity) who in that capacity belongs in a country other than die United Kingdom—

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- (a) of services consisting of the handling or storage of goods at or their transport to or from the place at which they are to be exported or have been imported or of the handling or storage of such goods in connection with such transport; or
- (b) of services comprised in paragraph (a) of item 6, item 9 or paragraph (a) of item 10.

*Notes :*

- (1) In items 1 and 2 the supply of a ship or, as the case may be, aircraft, includes the supply of any services under a charter of that ship or aircraft.
- (2) Items 1, 2 and 3 include the letting on hire of craft specified in the items.
- (3) " Lifeboat" includes any ship used as a lifeboat.
- (4) Item 6 does not include the letting on hire of goods.
- (5) " Port" and "customs and excise airport" have the same meanings as in the Customs and Excise Management Act 1979.
- (6) Except for the purposes of item 12, paragraph (a) of item 6, item 9 and paragraph (a) of item 10 do not include the supply of any services where the ships or aircraft referred to in those paragraphs are of the descriptions specified in paragraphs (a) and (b) of item 1 or in paragraphs (a) and (b) of item 2.

*GROUP 11—CARAVANS AND HOUSEBOATS*

Item No.

- 1. Caravans exceeding the limits of size for the time being permitted for the use on roads of a trailer drawn by a motor vehicle having an unladen weight of less than 2,030 kilogrammes.
- 2. Houseboats being boats or other floating decked structures designed or adapted for use solely as places of permanent habitation and not having means of, or capable of being readily adapted for, self-propulsion.
- 3. The supply of such services as are described in paragraph 1(1) or 5(3) of Schedule 2 to this Act in respect of a caravan comprised in item 1 or a houseboat comprised in item 2.

*Note :*

This Group does not include—

- (a) removable contents other than goods of a kind mentioned in item 3 of Group 8 ; or
- (b) the supply of holiday accommodation including any accommodation advertised or held out as such.

*GROUP 12—GOLD*

Item No.

- 1. The supply, by a Central Bank to another Central Bank or a member of the London Gold Market, of gold held in the United Kingdom.
- 2. The supply, by a member of the London Gold Market to a Central Bank, of gold held in the United Kingdom.

*Notes :*

- (1) " Gold " includes gold coins.
- (2) Section 16(3) of this Act does not apply to goods forming part of a description of supply in this Group.
- (3) Items 1 and 2 include—
  - (a) the granting of a right to acquire a quantity of gold; and



- (b) any supply described in those items which by virtue of paragraph 1 of Schedule 2 to this Act is a supply of services.

*GROUP 13—BANK NOTES*

Item No.

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

*GROUP 14—DRUGS, MEDICINES, AIDS FOR THE HANDICAPPED, ETC.*

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 (Northern Ireland) Order 1976, on the prescription of a person registered in the register of medical practitioners, the register of medical practitioners with limited registration or the dentists' register.
2. The supply to a handicapped person for domestic or his personal use, or to a charity for making available to handicapped persons by sale or otherwise, for domestic or their personal use, of—
- (a) medical or surgical appliances designed solely for the relief of a severe abnormality or severe injury;
  - (b) electrically or mechanically adjustable beds designed for invalids;
  - (c) commode chairs, commode stools, devices incorporating a bidet jet and warm air drier and frames or other devices for sitting over or rising from a sanitary appliance ;
  - (d) chair lifts or stair lifts designed for use in connection with invalid wheelchairs ;
  - (e) hoists and lifters designed for use by invalids ;
  - (f) motor vehicles designed or adapted so as to be suitable mainly for the carriage, in a wheelchair or on a stretcher, of no more than one passenger;
  - (g) equipment and appliances not included in paragraphs (a) to (f) above designed solely for use by a handicapped person ;
  - (h) parts and accessories designed solely for use in or with goods described in paragraphs (a) to (g) above.
3. The supply to a handicapped person of services of adapting goods to suit his condition.
4. The supply to a charity of services of adapting goods to suit the condition of a particular handicapped person to whom the goods are to be made available, by sale or otherwise, by the charity.
5. The supply to a handicapped person of a service of repair or maintenance of any goods which were supplied to him, or to a charity, where the supply was of a description specified in item 2 or 6.
6. The supply of goods in connection with a supply described in item 3, 4 or 5.

Notes :

- (1) Section 16(3) of this Act does not apply to goods forming part of a description of supply in item 1, nor to other goods forming part of a description of supply in this Group, except where those other goods are imported by a handicapped person for domestic or his personal use, or by a charity for making available to handicapped persons, by sale or otherwise, for domestic or their personal use.
- (2) For the purposes of item 1 a person who is not registered in the visiting EEC practitioners list in the register of medical practitioners at the time he performs services in an urgent case as mentioned in subsection (3) of section 18 of the Medical Act 1983 is to be treated

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as being registered in that list where he is entitled to be registered in accordance with that section.

- (3) " Handicapped " means chronically sick or disabled.
- (4) Item 2 shall not include hearing aids (except hearing aids designed for the auditory training of deaf children), dentures, spectacles and contact lenses but shall be deemed to include—
  - (a) clothing, footwear and wigs ;
  - (b) invalid wheelchairs, and invalid carriages other than mechanically propelled vehicles intended or adapted for use on roads; and
  - (c) renal haemodialysis units, oxygen concentrators, artificial respirators and other similar apparatus.
- (5) The supplies described in items 1 and 2 include supplies of services of letting on hire of the goods respectively comprised in those items.

*GROUP 15—IMPORTS, EXPORTS, ETC.*

Item No.

1. The supply of imported goods before the delivery of an entry (within the meaning of section 37 of the Customs and Excise Management Act 1979) under an agreement requiring the purchaser to make such entry.
2. The transfer of goods or services from the United Kingdom by a person carrying on a business both inside and outside the United Kingdom to his place of business outside the United Kingdom.
3. The supply to or by an overseas authority, overseas body or overseas trader, charged with the management of any defence project which is the subject of an international collaboration arrangement or under direct contract with any government or government-sponsored international body participating in a defence project under such an arrangement, of goods or services in the course of giving effect to that arrangement.
4. The supply to an overseas authority, overseas body or overseas trader of jigs, patterns, templates, dies, punches and similar machine tools used in the United Kingdom solely for the manufacture of goods for export.

*Notes :*

- (1) Item 2 does not apply where the person makes other taxable supplies.
- (2) An "international collaboration arrangement" means any arrangement which—
  - (a) is made between the United Kingdom Government and the government of one or more other countries, or any government-sponsored international body for collaboration in a joint project of research, development or production ; and
  - (b) includes provision for participating governments to relieve the cost of the project from taxation.
- (3) " 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.
- (4) " Overseas body" means a body established outside the United Kingdom.
- (5) " Overseas trader " means a person who carries on a business and has his principal place of business outside the United Kingdom.
- (6) Item 4 does not apply where the overseas authority, overseas body or overseas trader is a taxable person.

*GROUP 16—CHARITIES, ETC.*

Item No.

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1. The supply by a charity established primarily for the relief of distress or for the protection or benefit of animals of any goods which have been donated for sale.
2. The donation of any goods for sale by a charity described in item 1.
3. The export of any goods by a charity.
4. The supply of any relevant goods for donation to a nominated eligible body where the goods are purchased with funds provided by a charity or from voluntary contributions.
5. The supply of any relevant goods to an eligible body which pays for them with funds provided by a charity or from voluntary contributions or to an eligible body which is a charitable institution providing care or medical or surgical treatment for handicapped persons.
6. Repair and maintenance of relevant goods owned by an eligible body.
7. The supply of goods in connection with the supply described in item 6.

*Notes :*

- (1) Item 1 shall apply only if the supply is a sale by the first donee of the goods. (2)
- (2) " The relief of distress " means—
  - (a) the relief of poverty ; or
  - (b) the making of provision for the cure or mitigation or prevention of, or for the care of persons suffering from or subject to, any disease or infirmity or disability affecting human beings (including the care of women before, during and after childbirth).
- (3) " Animals " includes any species of the animal kingdom.
- (4) " Relevant goods " means—
  - (a) medical or scientific equipment solely for use in medical research, diagnosis or treatment;
  - (b) ambulances;
  - (c) parts and accessories designed solely for use in or with goods described in paragraph (a) or (b) above ;
  - (d) goods of a kind described in item 2 of Group 14 of this Schedule.
- (5) " Eligible body " means—
  - (a) a Regional, District or Special Health Authority in England and Wales;
  - (b) a Health Board in Scotland;
  - (c) a Health and Social Services Board in Northern Ireland ;
  - (d) a hospital whose activities are not carried on for profit;
  - (e) a research institution whose activities are not carried on for profit;
  - (f) a charitable institution providing care or medical or surgical treatment for handicapped persons;
  - (g) the Common Services Agency for the Scottish Health Service, the Northern Ireland Central Services Agency for Health and Social Services or the Isle of Man Health Services Board.
- (6) " Handicapped " means chronically sick or disabled.
- (7) Item 4 does not apply where the donee of the goods is not a charity and has contributed in whole or in part to the funds for the purchase of the goods.
- (8) Item 5 does not apply where the body to whom the goods are supplied is not a charity and has contributed in whole or in part to the funds for die purchase of the goods.
- (9) Items 6 and 7 do not apply unless—
  - (a) the supply is paid for with funds which have been provided by a charity or from voluntary contributions, and

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- (b) in a case where the owner of the goods repaired or maintained is not a charity, it has not contributed in whole or in part to those funds.

*GROUP 17—CLOTHING AND FOOTWEAR*

Item No.

1. Articles designed as clothing or footwear for young children and not suitable for older persons.
2. Protective boots and helmets for industrial use.
3. Protective helmets for wear by a person driving or riding a motor bicycle.

*Notes :*

- (1) " Clothing " includes hats and other headgear.
- (2) Item 1 does not include articles of clothing made wholly or partly of fur skin, except—
  - (a) headgear;
  - (b) gloves;
  - (c) buttons, belts and buckles ;
  - (d) any garment merely trimmed with fur skin unless the trimming has an area greater than one-fifth of the area of the outside material or, in the case of a new garment, represents a cost to the manufacturer greater than the cost to him of the other components.
- (3) " Fur skin " means any skin with fur, hair or wool attached except—
  - (a) rabbit skin;
  - (b) woolled sheep or lamb skin; and
  - (c) the skin, if neither tanned nor dressed, of bovine cattle (including buffalo), equine animals, goats or kids (other than Yemen, Mongolian and Tibetan goats or kids), swine (including peccary), chamois, gazelles, deer or dogs.
- (4) Items 2 and 3 apply only where the articles to which they refer are manufactured to standards for boots or helmets approved by the British Standards Institution and bear a marking indicating compliance with the specification relating to them.
- (5) Items 1, 2 and 3 include the supply of the services described in paragraphs 1(1) and 5(3) of Schedule 2 to this Act in respect of goods comprised in the items.