

**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 8— CONTRACEPTIVE PRODUCTS. (See end of Document for details)

## SCHEDULES

### <sup>F1</sup>SCHEDULE 7A

#### CHARGE AT REDUCED RATE

##### Textual Amendments

- F1** Sch. 7A inserted (11.5.2001 with effect as mentioned in s. 99(7)(a) of the amending Act) by 2001 c. 9, s. 99(5)(7)(a), **Sch. 31 Pt. 1 para. 1**

### PART 2

#### THE GROUPS

##### Modifications etc. (not altering text)

- C1** Sch. 7A Pt. 2 modified (30.6.2008) by [The Value Added Tax \(Reduced Rate\) \(Smoking Cessation Products\) Order 2008 \(S.I. 2008/1410\)](#), arts. 13
- C1** [Sch. 7A Pt. 2](#) modifications by 2020 SI 728, art. 4 continued (with effect in accordance with s. 93(5)-(10) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **s. 93(1)**

### <sup>F1</sup>GROUP 8— CONTRACEPTIVE PRODUCTS

##### Textual Amendments

- F1** Sch. 7A Pt. 2 Groups 8, 9 inserted (1.7.2006) by [The Value Added Tax \(Reduced Rate\) Order 2006 \(S.I. 2006/1472\)](#), arts. 1, 4, **Sch.**

#### ITEM NO.

- 1 Supplies of contraceptive products, other than relevant exempt supplies.

#### NOTES:

##### ***Meaning of “contraceptive products”***

- 1 In this Group “contraceptive product” means any product designed for the purposes of human contraception, but does not include any product designed for the purpose of monitoring fertility.

##### ***Meaning of “relevant exempt supplies”***

- 2 In this Group “relevant exempt supplies” means supplies which fall within item 4 of Group 7 of Schedule 9 (exempt supplies of goods in any hospital etc. in connection with medical or surgical treatment etc.).]

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