

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Items overriding the exceptions. (See end of Document for details)

SCHEDULES

SCHEDULE 8

ZERO-RATING

PART II

THE GROUPS

Textual Amendments

- F1** Words in Sch. 8 Pt. II substituted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), **Sch. 2 para. 8** (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 9
- F1** Sch. 8 Pt. II Group 19 inserted (with effect in accordance with s. 126(5)(6) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), s. **126(4)**; [S.I. 2020/1642](#), reg. 3
- F1** Sch. 8 Pt. II Group 21 inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), **Sch. 3 para. 16(3)** (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 9

Modifications etc. (not altering text)

- C1** Sch. 8 Group 12 Note (2D)(i) is revoked (7.12.15) as it appears in the inserting provision ([S.I. 2009/2972](#), art. 6) by [The National Health Service \(General Medical Services Contracts\) Regulations 2015 \(S.I. 2015/1862\)](#), regs. 1(2), 98, Sch. 5 Table
- C1** Sch. 8 Pt. II modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 2018 c. 22, Sch. 7 para. 158(6) (as inserted by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), **Sch. 1 para. 10(6)** (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 9)

GROUP 1— FOOD

Items overriding the exceptions

Item No.

- | | |
|---|--|
| 1 | Yoghurt unsuitable for immediate consumption when frozen. |
| 2 | Drained cherries. |
| 3 | Candied peels. |
| 4 | Tea, mateg, 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 | Milk and preparations and extracts thereof. |

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7 Preparations and extracts of meat, yeast or egg.

Notes:

- (1) “Food” includes drink.
- (2) “Animal” includes bird, fish, crustacean and mollusc.
- (3) A supply of anything in the course of catering includes—
 - (a) any supply of it for consumption on the premises on which it is supplied; and
 - (b) any supply of hot food for consumption off those premises;
- ^{F1} ...
- ^{F2}(3A) For the purposes of Note (3), in the case of any supplier, the premises on which food is supplied include any area set aside for the consumption of food by that supplier's customers, whether or not the area may also be used by the customers of other suppliers.
- (3B) “Hot food” means food which (or any part of which) is hot at the time it is provided to the customer and—
 - (a) has been heated for the purposes of enabling it to be consumed hot,
 - (b) has been heated to order,
 - (c) has been kept hot after being heated,
 - (d) is provided to a customer in packaging that retains heat (whether or not the packaging was primarily designed for that purpose) or in any other packaging that is specifically designed for hot food, or
 - (e) is advertised or marketed in a way that indicates that it is supplied hot.
- (3C) For the purposes of Note (3B)—
 - (a) something is “hot” if it is at a temperature above the ambient air temperature, and
 - (b) something is “kept hot” after being heated if the supplier stores it in an environment which provides, applies or retains heat, or takes other steps to ensure it remains hot or to slow down the natural cooling process.
- (3D) In Notes (3B) and (3C), references to food being heated include references to it being cooked or reheated.]
- (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; and for the purposes of item 2 of the excepted items “confectionery” includes chocolates, sweets and biscuits; drained, glaceg or crystallised fruits; and any item of sweetened prepared food which is normally eaten with the fingers.
- (6) ^{F3}Items 4 to 7] 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 4.

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- F1** Words in Sch. 8 Pt. II Group 1 Note (3) omitted (1.10.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 26 paras. 2\(3\)](#), 7(1)
- F2** Sch. 8 Pt. II Group 1 Notes (3A)-(3D) inserted (1.10.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 26 paras. 2\(4\)](#), 7(1)
- F3** Words in Sch. 8 Pt. II Group 1 Note 6 substituted (*retrospectively*) by [1999 c. 16, s. 14](#)

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