
Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 1— Food. (See end of Document for details)

SCHEDULES

SCHEDULE 8

ZERO-RATING

PART II

THE GROUPS

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 Confectionery, not including cakes or biscuits other than biscuits wholly or partly covered with chocolate or some product similar in taste and appearance.
- 3 Beverages chargeable with [^{F1}alcohol duty under Part 2 of the Finance (No. 2) Act 2023] and preparations thereof.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 1— Food. (See end of Document for details)

Textual Amendments

F1 Words in Sch. 8 Pt. 2 Group 1 substituted (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), s. 120(2), Sch. 13 para. 15(2); S.I. 2023/884, reg. 2(1)(j) (with reg. 10)

- 4 Other beverages (including fruit juices and bottled waters) and syrups, concentrates, essences, powders, crystals or other products for the preparation of beverages.
- [^{F2}4A Sports drinks that are advertised or marketed as products designed to enhance physical performance, accelerate recovery after exercise or build bulk, and other similar drinks, including (in either case) syrups, concentrates, essences, powders, crystals or other products for the preparation of such drinks.]

Textual Amendments

F2 Sch. 8 Pt. II Group 1 excepted item 4A inserted (1.10.2012) by Finance Act 2012 (c. 14), Sch. 26 paras. 2(2), 7(1)

- 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 [^{F3}other fermented products (as defined in Part 2 of the Finance (No. 2) Act 2023)].

Textual Amendments

F3 Words in Sch. 8 Pt. 2 Group 1 substituted (1.8.2023) by Finance (No. 2) Act 2023 (c. 30), s. 120(2), Sch. 13 para. 15(3); S.I. 2023/884, reg. 2(1)(j) (with reg. 10)

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.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 1— Food. (See end of Document for details)

6 Milk and preparations and extracts thereof.

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;

^{F4} ...
- ^{F5}(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) ^{F6}[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.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 1—Food. (See end of Document for details)

.....

Textual Amendments

- F4** 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)
- F5** 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)
- F6** Words in Sch. 8 Pt. II Group 1 Note 6 substituted (*retrospectively*) by [1999 c. 16, s. 14](#)

.....

Textual Amendments

- F4** 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)
- F5** 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)
- F6** Words in Sch. 8 Pt. II Group 1 Note 6 substituted (*retrospectively*) by [1999 c. 16, s. 14](#)

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 1—
Food.