

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 15— Charities etc.. (See end of Document for details)

SCHEDULES

SCHEDULE 8

ZERO-RATING

PART II

THE GROUPS

GROUP 15— CHARITIES ETC.

- [^{F1}1 The sale, or letting on hire, by a charity of any goods donated to it for—
- (a) sale,
 - (b) letting,
 - (c) sale or letting,
 - (d) sale or export,
 - (e) letting or export, or
 - (f) sale, letting or export.]

Textual Amendments

F1 Sch. 8 Pt. II Group 15 items 1, 1A, 2 substituted for items 1, 2 (1.4.2000) by [S.I. 2000/805](#), [art. 6](#)

- ^{F2}1A The sale, or letting on hire, by a taxable person of any goods donated to him for—
- (a) sale,
 - (b) letting,
 - (c) sale or letting,
 - (d) sale or export,
 - (e) letting or export, or
 - (f) sale, letting or export,
- if he is a profits-to-charity person in respect of the goods.

Textual Amendments

F2 Sch. 8 Pt. II Group 15 items 1, 1A, 2 substituted for items 1, 2 (1.4.2000) by [S.I. 2000/805](#), [art. 6](#)

- [^{F3}2 The donation of any goods for any one or more of the following purposes—
- (a) sale by a charity or a taxable person who is a profits-to-charity person in respect of the goods;
 - (b) export by a charity or such a taxable person;
 - (c) letting by a charity or such a taxable person.]

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Textual Amendments

F3 Sch. 8 Pt. II Group 15 items 1, 1A, 2 substituted for items 1, 2 (1.4.2000) by [S.I. 2000/805, art. 6](#)

3 The export of any goods by a charity ^{F4}....

Textual Amendments

F4 Words in Sch. 8 Pt. II omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 94\(7\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495, regs. 1\(2\), 21](#)), [S.I. 2020/1545, Pt. 4](#) and [2020 c. 26, Sch. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 4\(b\)](#) (with [reg. 7](#))

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 [^{F5}disabled] persons.

Textual Amendments

F5 Word in Sch. 8 Pt. II Group 15 item 5 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\), Sch. 7 para. 8\(a\)](#)

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.

[^{F6}8 The supply to a charity of a right to promulgate an advertisement by means of a medium of communication with the public.]

Textual Amendments

F6 Sch. 8 Pt. II Group 15 items 8-8C substituted for item 8 (1.4.2000) by [S.I. 2000/805, art. 7](#)

^{F7}8A A supply to a charity that consists in the promulgation of an advertisement by means of such a medium.

Textual Amendments

F7 Sch. 8 Pt. II Group 15 items 8-8C substituted for item 8 (1.4.2000) by [S.I. 2000/805, art. 7](#)

^{F8}8B The supply to a charity of services of design or production of an advertisement that is, or was intended to be, promulgated by means of such a medium.

Textual Amendments

F8 Sch. 8 Pt. II Group 15 items 8-8C substituted for item 8 (1.4.2000) by [S.I. 2000/805, art. 7](#)

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^{F9}8C The supply to a charity of goods closely related to a supply within item 8B.

Textual Amendments

F9 Sch. 8 Pt. II Group 15 items 8-8C substituted for item 8 (1.4.2000) by [S.I. 2000/805, art. 7](#)

9 The supply to a charity, providing care or medical or surgical treatment for human beings or animals, or engaging in medical or veterinary research, of a medicinal product [^{F10}or veterinary medicinal product] where the supply is solely for use by the charity in such care, treatment or research.

Textual Amendments

F10 Words in Sch. 8 Pt. II Group 15 item 9 inserted (1.10.2006) by [The Veterinary Medicines Regulations 2006 \(S.I. 2006/2407\), reg. 1, Sch. 9 para. 10\(a\)](#) (with regs. 2(4), 3)

10 The supply to a charity of a substance directly used for synthesis or testing in the course of medical or veterinary research.

Notes:

[^{F11}(1) Item 1 or 1A does not apply unless the sale or letting—

(a) takes place as a result of the goods having been made available—

(i) to two or more specified persons, or

(ii) to the general public,

for purchase or hire (whether so made available in a shop or elsewhere), and

(b) does not take place as a result of any arrangements (whether legally binding or not) relating to the goods and entered into, before the goods were made so available, by—

(i) each of the parties to the sale or letting, or

(ii) the donor of the goods and either or both of those parties.

(1A) For the purposes of items 1, 1A and 2, goods are donated for letting only if they are donated for—

(a) letting, and

(b) re-letting after the end of any first or subsequent letting, and

(c) all or any of—

(i) sale,

(ii) export, or

(iii) disposal as waste,

if not, or when no longer, used for letting.

(1B) Items 1 and 1A do not include (and shall be treated as having not included) any sale, or letting on hire, of particular donated goods if the goods, at any time after they are donated but before they are sold, exported or disposed of as waste, are whilst unlet used for any purpose other than, or in addition to, that of being available for purchase, hire or export.

(1C) In Note (1) “specified person” means a person who—

(a) is [^{F12}disabled], or

(b) is entitled to any one or more of the specified benefits, or

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- (c) is both [^{F12}disabled] and so entitled.
- (1D) For the purposes of Note (1C) the specified benefits are—
- (a) income support under Part VII of the Social Security Contributions and Benefits Act 1992 ^{F13} or Part VII of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 ^{F14};
 - (b) housing benefit under Part VII of the Social Security Contributions and Benefits Act 1992 or Part VII of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;
 - (c) council tax benefit under Part VII of the Social Security Contributions and Benefits Act 1992;
 - (d) an income-based jobseeker’s allowance within the meaning of section 1(4) of the Jobseekers Act 1995 ^{F15} or article 3(4) of the Jobseekers (Northern Ireland) Order 1995 ^{F16};
 - ^{F17}(e) any element of child tax credit other than the family element; ^{F18} ...
 - (f) working tax credit.]^{F19}and
 - (g) universal credit under Part 1 of the Welfare Reform Act 2012 [^{F20}or Part 2 of the Welfare Reform (Northern Ireland) Order 2015].]
- (1E) For the purposes of items 1A and 2 a taxable person is a “profits-to-charity” person in respect of any goods if—
- (a) he has agreed in writing (whether or not contained in a deed) to transfer to a charity his profits from supplies and lettings of the goods, or
 - (b) his profits from supplies and lettings of the goods are otherwise payable to a charity.
- (1F) In items 1, 1A and 2, and any Notes relating to any of those items, “goods” means goods (and, in particular, does not include anything that is not goods even though provision made by or under an enactment provides for a supply of that thing to be, or be treated as, a supply of goods).]
- (2) “Animals” includes any species of the animal kingdom.
- (3) “Relevant goods” means—
- (a) medical, scientific, computer, video, sterilising, laboratory or refrigeration equipment for use in medical or veterinary research, training, diagnosis or treatment;
 - (b) ambulances;
 - (c) parts or accessories for use in or with goods described in paragraph (a) or (b) above;
 - (d) goods of a kind described in item 2 of Group 12 of this Schedule;
 - (e) motor vehicles (other than vehicles with more than 50 seats) designed or substantially and permanently adapted for the safe carriage of a [^{F12}disabled] person in a wheelchair provided that—
 - (i) in the case of vehicles with more than 16 but fewer than 27 seats, the number of persons for which such provision shall exist shall be at least 2;
 - (ii) in the case of vehicles with more than 26 but fewer than 37 seats, the number of persons for which such provision shall exist shall be at least 3;

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- (iii) in the case of vehicles with more than 36 but fewer than 47 seats, the number of persons for which such provision shall exist shall be at least 4;
- (iv) in the case of vehicles with more than 46 seats, the number of persons for which such provision shall exist shall be at least 5;
- (v) there is either a fitted electrically or hydraulically operated lift or, in the case of vehicles with fewer than 17 seats, a fitted ramp to provide access for a passenger in a wheelchair;
- (f) motor vehicles (with more than 6 but fewer than 51 seats) for use by an eligible body providing care for blind, deaf, mentally [^{F12}disabled] or terminally sick persons mainly to transport such persons;
- (g) telecommunication, aural, visual, light enhancing or heat detecting equipment (not being equipment ordinarily supplied for private or recreational use) solely for use for the purpose of rescue or first aid services undertaken by a charitable institution providing such services.

(4) “Eligible body” means—

- [^{F21}(a) [^{F22}[^{F23}NHS England] or a] or Special Health Authority in England;
- (aa) a Health Authority, Special Health Authority or Local Health Board in Wales;]
- (b) a Health Board in Scotland;
- [^{F24}(c)
- (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 [^{F12}disabled] persons;
- (g) the Common Services Agency for the Scottish Health Service, [^{F25}the Regional Business Services Organisation established under section 14 of the Health and Social Care (Reform) Act (Northern Ireland) 2009] or the [^{F26}the Isle of Man Department of Health and Social Care];
- (h) a charitable institution providing rescue or first-aid services;
- (i) a National Health Service trust established under Part I of the ^{M1}National Health Service and Community Care Act 1990 or the ^{M2}National Health Service (Scotland) Act 1978.
- [^{F27}(j) an integrated care board established under section 14Z25 of the National Health Service Act 2006.]

[^{F28}(4A) Subject to Note (5B), a charitable institution shall not be regarded as providing care or medical or surgical treatment for [^{F12}disabled] persons unless—

- (a) it provides care or medical or surgical treatment in a relevant establishment; and
- (b) the majority of the persons who receive care or medical or surgical treatment in that establishment are [^{F12}disabled] persons.

(4B) “Relevant establishment” means—

- (a) a day-centre, other than a day-centre which exists primarily as a place for activities that are social or recreational or both; or
- (b) an institution which is—

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- (i) approved, licensed or registered in accordance with the provisions of any enactment or Northern Ireland legislation; or
- (ii) exempted by or under the provisions of any enactment or Northern Ireland legislation from any requirement to be approved, licensed or registered;

and in paragraph (b) above the references to the provisions of any enactment or Northern Ireland legislation are references only to provisions which, so far as relating to England, Wales, Scotland or Northern Ireland, have the same effect in every locality within that part of the United Kingdom.]

[^{F29}(5) Any person who is chronically sick or disabled is “disabled” for the purposes of this Group.]

[^{F30}(5A) Subject to Note (5B), items 4 to 7 do not apply where the eligible body falls within Note (4)(f) unless the relevant goods are or are to be used in a relevant establishment in which that body provides care or medical or surgical treatment to persons the majority of whom are [^{F31}disabled].

(5B) Nothing in Note (4A) or (5A) shall prevent a supply from falling within items 4 to 7 where—

- (a) the eligible body provides medical care to [^{F31}disabled] persons in their own homes;
- (b) the relevant goods fall within Note (3)(a) or are parts or accessories for use in or with goods described in Note (3)(a); and
- (c) those goods are or are to be used in or in connection with the provision of that care.]

(6) 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.

(7) 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 the purchase of the goods.

(8) 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
- (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.

(9) Items 4 and 5 include the letting on hire of relevant goods; accordingly in items 4, 5 and 6 and the notes relating thereto, references to the purchase or ownership of goods shall be deemed to include references respectively to their hiring and possession.

(10) Item 5 includes computer services by way of the provision of computer software solely for use in medical research, diagnosis or treatment.

[^{F32}(10A) Neither of items 8 and 8A includes a supply where any of the members of the public (whether individuals or other persons) who are reached through the medium are selected by or on behalf of the charity.

For this purpose “selected” includes selected by address (whether postal address or telephone number, e-mail address or other address for electronic communications purposes) or at random.

(10B) None of items 8 to 8C includes a supply used to create, or contribute to, a website that is the charity’s own.

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For this purpose a website is a charity’s own even though hosted by another person.

(10C) Neither of items 8B and 8C includes a supply to a charity that is used directly by the charity to design or produce an advertisement.]

(11) In item 9—

[^{F33}(a) “medicinal product” has the meaning assigned to it by regulation 2(1) of the Human Medicines Regulations 2012;]

^{F34}(b)

^{F34}(c)

[^{F35}(d) “veterinary medicinal product” has the meaning assigned to it by regulation 2 of the Veterinary Medicines Regulations 2006.]

(12) In items 9 and 10 “substance” and “ingredient” have the meanings assigned to them by section 132 of the Medicines Act 1968.

Textual Amendments

- F11** Sch. 8 Pt. II Group 15 Notes (1)-(1F) substituted for Note (1) (1.4.2000) by [S.I. 2000/805](#), [art. 8](#)
- F12** Word in Sch. 8 Pt. II Group 15 Notes (1C)-(4A) substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 8\(a\)](#)
- F13** [1992 c. 4](#).
- F14** [1992 c. 7](#).
- F15** [1995 c. 18](#); definition amended by paragraph 2(4)(a) of Schedule 7 to the [Welfare Reform and Pensions Act 1999 \(c. 30\)](#).
- F16** [S.I. 1995/2705 \(N.I. 15\)](#); definition amended by the [Welfare Reform and Pensions \(Northern Ireland\) Order 1999 \(S.I. 1999/3147 \(N.I. 11\)\)](#).
- F17** Sch. 8 Pt. II Group 15 Note (1D)(e)(f) substituted (6.4.2003) by [Tax Credits Act 2002 \(c. 21\)](#), s. 61, [Sch. 3 para. 49](#); [S.I. 2003/962](#), [art. 2\(3\)\(d\)\(iii\)](#)
- F18** Word in Sch. 8 Pt. II Group 15 Note (1D)(e) omitted (29.4.2013) by virtue of [The Universal Credit \(Consequential, Supplementary, Incidental and Miscellaneous Provisions\) Regulations 2013 \(S.I. 2013/630\)](#), [regs. 1\(2\)](#), [9\(3\)\(a\)](#)
- F19** Sch. 8 Pt. II Group 15 Note (1D)(g) and word inserted (29.4.2013) by [The Universal Credit \(Consequential, Supplementary, Incidental and Miscellaneous Provisions\) Regulations 2013 \(S.I. 2013/630\)](#), [regs. 1\(2\)](#), [9\(3\)\(b\)](#)
- F20** Words in Sch. 8 Pt. II Group 15 Note (1D) inserted (N.I.) (coming into force in accordance with reg. 1(1) of the amending Rule) by [The Universal Credit \(Consequential, Supplementary, Incidental and Miscellaneous Provisions\) Regulations \(Northern Ireland\) 2016 \(S.R. 2016/236\)](#), [regs. 1\(1\)](#), [5\(3\)](#)
- F21** Sch. 8 Pt. II Group 15 Notes (4)(a)(aa) substituted (5.12.2002) for Note (4)(a) by [The Value Added Tax \(Drugs, Medicines, Aids for the Handicapped and Charities Etc\) Order 2002 \(S.I.2002/2813\)](#), [art. 4](#)
- F22** Words in Sch. 8 Pt. II Group 15 Note (4)(a) substituted (28.6.2016) by [The Value Added Tax \(Drugs, Medicines, Aids and Charities, etc.\) Order 2016 \(S.I. 2016/620\)](#), [arts. 1](#), [2\(3\)\(a\)](#)
- F23** Words in Sch. 8 substituted (1.7.2022) by [Health and Care Act 2022 \(c. 31\)](#), s. 186(6), Sch. 1 para. 1(1)(2); [S.I. 2022/734](#), [reg. 2\(a\)](#), Sch. (with [regs. 13](#), [29](#), [30](#))
- F24** Sch. 8 Pt. 2 Group 15 Note 4(c) omitted (30.11.2022) by virtue of [The Health and Social Care Act \(Northern Ireland\) 2022 \(Consequential Amendments\) Order 2022 \(S.I. 2022/1174\)](#), [arts. 1\(2\)](#), [5\(b\)](#)
- F25** Words in Sch. 8 Pt. II Group 15 Note (4)(g) substituted (28.6.2016) by [The Value Added Tax \(Drugs, Medicines, Aids and Charities, etc.\) Order 2016 \(S.I. 2016/620\)](#), [arts. 1](#), [2\(3\)\(c\)\(i\)](#)
- F26** Words in Sch. 8 Pt. II Group 15 Note (4)(g) substituted (28.6.2016) by [The Value Added Tax \(Drugs, Medicines, Aids and Charities, etc.\) Order 2016 \(S.I. 2016/620\)](#), [arts. 1](#), [2\(3\)\(c\)\(ii\)](#)
- F27** Sch. 8 Pt. 2 Group 15 Note 4(j) substituted (1.7.2022) by [Health and Care Act 2022 \(c. 31\)](#), s. 186(6), [Sch. 4 para. 42\(3\)](#); [S.I. 2022/734](#), [reg. 2\(a\)](#), Sch. (with [regs. 13](#), [29](#), [30](#))

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- F28** Sch. 8 Pt. II Group 15 Notes (4A)(4B) inserted (19.3.1997 with effect as mentioned in s. 34(3) of the amending Act) by S.I. 1997 c. 16, s. 34(1)(3)
- F29** Sch. 8 Pt. II Group 15 Note (5) substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by Finance Act 2017 (c. 10), Sch. 7 para. 8(b)
- F30** Sch. 8 Pt. II Group 15 Note (5A)(5B) inserted (19.3.1997 with effect as mentioned in s. 34(3) of the amending Act) by S.I. 1997 c. 16, s. 34(2)(3)
- F31** Word in Sch. 8 Pt. II Group 15 Notes (5A)(5B) substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by Finance Act 2017 (c. 10), Sch. 7 para. 8(a)
- F32** Sch. 8 Pt. II Group 15 Notes (10A)-(10C) inserted (1.4.2000) by S.I. 2000/805, art. 9
- F33** Sch. 8 Pt. II Group 15 Note (11)(a) substituted (14.8.2012) by The Human Medicines Regulations 2012 (S.I. 2012/1916), reg. 1(2), Sch. 34 para. 42(b)(i) (with Sch. 32)
- F34** Sch. 8 Pt. II Group 15 Note (11)(b)(c) omitted (14.8.2012) by virtue of The Human Medicines Regulations 2012 (S.I. 2012/1916), reg. 1(2), Sch. 34 para. 42(b)(ii) (with Sch. 32)
- F35** Sch. 8 Pt. II Group 15 Note 11(d) added (1.10.2006) by The Veterinary Medicines Regulations 2006 (S.I. 2006/2407), reg. 1, Sch. 9 para. 10(b)(ii) (with regs. 2(4), 3)

Marginal Citations

- M1** 1990 c. 19.
- M2** 1978 c. 29.

Textual Amendments

- F11** Sch. 8 Pt. II Group 15 Notes (1)-(1F) substituted for Note (1) (1.4.2000) by S.I. 2000/805, art. 8
- F12** Word in Sch. 8 Pt. II Group 15 Notes (1C)-(4A) substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by Finance Act 2017 (c. 10), Sch. 7 para. 8(a)
- F13** 1992 c. 4.
- F14** 1992 c. 7.
- F15** 1995 c. 18; definition amended by paragraph 2(4)(a) of Schedule 7 to the Welfare Reform and Pensions Act 1999 (c. 30).
- F16** S.I. 1995/2705 (N.I. 15); definition amended by the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)).
- F17** Sch. 8 Pt. II Group 15 Note (1D)(e)(f) substituted (6.4.2003) by Tax Credits Act 2002 (c. 21), s. 61, Sch. 3 para. 49; S.I. 2003/962, art. 2(3)(d)(iii)
- F18** Word in Sch. 8 Pt. II Group 15 Note (1D)(e) omitted (29.4.2013) by virtue of The Universal Credit (Consequential, Supplementary, Incidental and Miscellaneous Provisions) Regulations 2013 (S.I. 2013/630), regs. 1(2), 9(3)(a)
- F19** Sch. 8 Pt. II Group 15 Note (1D)(g) and word inserted (29.4.2013) by The Universal Credit (Consequential, Supplementary, Incidental and Miscellaneous Provisions) Regulations 2013 (S.I. 2013/630), regs. 1(2), 9(3)(b)
- F20** Words in Sch. 8 Pt. II Group 15 Note (1D) inserted (N.I.) (coming into force in accordance with reg. 1(1) of the amending Rule) by The Universal Credit (Consequential, Supplementary, Incidental and Miscellaneous Provisions) Regulations (Northern Ireland) 2016 (S.R. 2016/236), regs. 1(1), 5(3)
- F21** Sch. 8 Pt. II Group 15 Notes (4)(a)(aa) substituted (5.12.2002) for Note (4)(a) by The Value Added Tax (Drugs, Medicines, Aids for the Handicapped and Charities Etc) Order 2002 (S.I.2002/2813), art. 4
- F22** Words in Sch. 8 Pt. II Group 15 Note (4)(a) substituted (28.6.2016) by The Value Added Tax (Drugs, Medicines, Aids and Charities, etc.) Order 2016 (S.I. 2016/620), arts. 1, 2(3)(a)
- F23** Words in Sch. 8 substituted (1.7.2022) by Health and Care Act 2022 (c. 31), s. 186(6), Sch. 1 para. 1(1)(2); S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)
- F24** Sch. 8 Pt. 2 Group 15 Note 4(c) omitted (30.11.2022) by virtue of The Health and Social Care Act (Northern Ireland) 2022 (Consequential Amendments) Order 2022 (S.I. 2022/1174), arts. 1(2), 5(b)
- F25** Words in Sch. 8 Pt. II Group 15 Note (4)(g) substituted (28.6.2016) by The Value Added Tax (Drugs, Medicines, Aids and Charities, etc.) Order 2016 (S.I. 2016/620), arts. 1, 2(3)(c)(i)

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- F26** Words in Sch. 8 Pt. II Group 15 Note (4)(g) substituted (28.6.2016) by [The Value Added Tax \(Drugs, Medicines, Aids and Charities, etc.\) Order 2016 \(S.I. 2016/620\)](#), arts. 1, **2(3)(c)(ii)**
- F27** Sch. 8 Pt. 2 Group 15 Note 4(j) substituted (1.7.2022) by [Health and Care Act 2022 \(c. 31\)](#), s. 186(6), **Sch. 4 para. 42(3)**; S.I. 2022/734, reg. 2(a), Sch. (with regs. 13, 29, 30)
- F28** Sch. 8 Pt. II Group 15 Notes (4A)(4B) inserted (19.3.1997 with effect as mentioned in s. 34(3) of the amending Act) by S.I. 1997 c. 16, s. **34(1)(3)**
- F29** Sch. 8 Pt. II Group 15 Note (5) substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 7 para. 8(b)**
- F30** Sch. 8 Pt. II Group 15 Note (5A)(5B) inserted (19.3.1997 with effect as mentioned in s. 34(3) of the amending Act) by S.I. 1997 c. 16, s. **34(2)(3)**
- F31** Word in Sch. 8 Pt. II Group 15 Notes (5A)(5B) substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 7 para. 8(a)**
- F32** Sch. 8 Pt. II Group 15 Notes (10A)-(10C) inserted (1.4.2000) by S.I. 2000/805, **art. 9**
- F33** Sch. 8 Pt. II Group 15 Note (11)(a) substituted (14.8.2012) by [The Human Medicines Regulations 2012 \(S.I. 2012/1916\)](#), reg. 1(2), **Sch. 34 para. 42(b)(i)** (with Sch. 32)
- F34** Sch. 8 Pt. II Group 15 Note (11)(b)(c) omitted (14.8.2012) by virtue of [The Human Medicines Regulations 2012 \(S.I. 2012/1916\)](#), reg. 1(2), **Sch. 34 para. 42(b)(ii)** (with Sch. 32)
- F35** Sch. 8 Pt. II Group 15 Note 11(d) added (1.10.2006) by [The Veterinary Medicines Regulations 2006 \(S.I. 2006/2407\)](#), reg. 1, **Sch. 9 para. 10(b)(ii)** (with regs. 2(4), 3)

Marginal Citations

- M1** 1990 c. 19.
M2 1978 c. 29.

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