

**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 4— Talking books for the blind and disabled and wireless sets for the blind. (See end of Document for details)

## SCHEDULES

### SCHEDULE 8

#### ZERO-RATING

#### <sup>F1</sup>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 4— TALKING BOOKS FOR THE BLIND AND [<sup>F1</sup>DISABLED] AND WIRELESS SETS FOR THE BLIND

##### Textual Amendments

- F1** Word in Sch. 8 Pt. II Group 4 heading substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), **Sch. 7 para. 6(b)**

#### 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 [<sup>F2</sup>disabled];

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- (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 [<sup>F2</sup>disabled] which is not available for use otherwise than by the blind or severely [<sup>F2</sup>disabled];
- (f) magnetic tape upon which has been recorded speech for the blind or severely [<sup>F2</sup>disabled], such recording being suitable for reproduction only in the apparatus mentioned in paragraph (e) above;
- (g) apparatus solely for the making on a magnetic tape of a sound recording which is for use by the blind or severely [<sup>F2</sup>disabled];
- (h) parts and accessories (other than a magnetic tape for use with apparatus described in paragraph (g) above) for goods comprised in paragraphs (a) to (g) above;
- (i) the supply of a service of repair or maintenance of any goods comprised in paragraphs (a) to (h) above.

#### Textual Amendments

- F2** Word in Sch. 8 Pt. II Group 4 item 1 substituted (with effect in accordance with Sch. 7 para. 9 of the amending Act) by [Finance Act 2017 \(c. 10\)](#), [Sch. 7 para. 6\(a\)](#)

- 2 The supply to a charity of—
- (a) wireless receiving sets; or
  - (b) apparatus solely for the making and reproduction of a sound recording on a magnetic tape permanently contained in a cassette,
- being goods 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.

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 4—  
Talking books for the blind and disabled and wireless sets for the blind.