

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 2. (See end of Document for details)

SCHEDULES

SCHEDULE 8

ZERO-RATING

^{F1F1}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 7— INTERNATIONAL SERVICES

- 2 The supply of services consisting of the making of arrangements for—
- (a) the export of any goods ^{F1}...;
 - (b) a supply of services of the description specified in item 1 of this Group; or
 - (c) any supply of services which is made outside the [^{F2}United Kingdom].

Note: This Group does not include any services of a description specified in Group 2 or Group 5 of Schedule 9.

Textual Amendments

- F1** 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(3)(c)(i)** (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I.](#)

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- 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)
- F2** Words in Sch. 8 Pt. II substituted (31.12.2020) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 94(3)(c)(ii)** (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)

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