

## SCHEDULES

### SCHEDULE 2

#### PROVISION OF LATE NIGHT REFRESHMENT

##### *Miscellaneous exempt supplies*

- 5 (1) The following supplies of hot food or hot drink are exempt supplies for the purposes of paragraph 1(1)—
- (a) the supply of hot drink which consists of or contains alcohol,
  - (b) the supply of hot drink by means of a vending machine,
  - (c) the supply of hot food or hot drink free of charge,
  - (d) the supply of hot food or hot drink by a registered charity or a person authorised by a registered charity,
  - (e) the supply of hot food or hot drink on a vehicle at a time when the vehicle is not permanently or temporarily parked.
- (2) Hot drink is supplied by means of a vending machine for the purposes of sub-paragraph (1)(b) only if—
- (a) the payment for the hot drink is inserted into the machine by a member of the public, and
  - (b) the hot drink is supplied directly by the machine to a member of the public.
- (3) Hot food or hot drink is not to be regarded as supplied free of charge for the purposes of sub-paragraph (1)(c) if, in order to obtain the hot food or hot drink, a charge must be paid—
- (a) for admission to any premises, or
  - (b) for some other item.
- (4) In sub-paragraph (1)(d) “registered charity” means—
- (a) a charity which is registered under section 3 of the Charities Act 1993 (c. 10), or
  - (b) a charity which by virtue of subsection (5) of that section is not required to be so registered.