



Finance Act 2016

2016 CHAPTER 24

PART 7

VAT

126 VAT: women's sanitary products

- (1) VATA 1994 is amended as follows.
- (2) In Schedule 7A (reduced rate)—
 - (a) in Part 1 (index), omit the entry relating to women's sanitary products;
 - (b) in Part 2 (the Groups), omit Group 4 (women's sanitary products).
- (3) In Schedule 8 (zero-rating), in Part 1 (index), at the end insert—

“Women's sanitary products	Group 19”.
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- (4) In Schedule 8, in Part 2 (the Groups), after Group 18 insert—

“GROUP 19 - WOMEN'S SANITARY PRODUCTS

Item No.

- 1 The supply of women's sanitary products.

NOTES

- (1) In this Group “women's sanitary products” means women's sanitary products of any of the following descriptions—
 - (a) subject to Note (2), products that are designed, and marketed, as being solely for use for absorbing, or otherwise collecting, lochia or menstrual flow;

Changes to legislation: Finance Act 2016, Section 126 is up to date with all changes known to be in force on or before 14 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (b) panty liners, other than panty liners that are designed as being primarily for use as incontinence products;
 - (c) sanitary belts.
- (2) Note (1)(a) does not include protective briefs or any other form of clothing.”
- (5) The amendments made by this section have effect in relation to supplies made, and acquisitions and importations taking place, on or after such day as the Treasury may by regulations made by statutory instrument appoint.
- (6) The date appointed under subsection (5) must not be after the later of—
 - (a) 1 April 2017, and
 - (b) the earliest date that may be appointed consistently with the United Kingdom's EU obligations.

Commencement Information

- II** S. 126 has effect as specified (31.12.2020) by [The Finance Act 2016, Section 126 \(Appointed Day\)](#), [the Taxation \(Cross-border Trade\) Act 2018 \(Appointed Day No. 8, Transition and Saving Provisions\)](#) and [the Taxation \(Post-transition Period\) Act 2020 \(Appointed Day No. 1\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1642\)](#), **reg. 3**

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)
- Sch. 20 para. 1(4)(e) inserted by [2021 c. 26 Sch. 27 para. 47\(2\)](#)
- Sch. 20 para. 3(3)(d) and word inserted by [2021 c. 26 Sch. 27 para. 47\(3\)\(b\)](#)
- Sch. 20 para. 5(5) inserted by [2021 c. 26 Sch. 27 para. 47\(5\)](#)
- Sch. 22 para. 2(4B) inserted by [2021 c. 26 Sch. 27 para. 48\(2\)\(c\)](#)
- Sch. 22 para. 3(4A) inserted by [2021 c. 26 Sch. 27 para. 48\(3\)](#)