
STATUTORY INSTRUMENTS

2020 No. 458

VALUE ADDED TAX

The Value Added Tax (Zero Rate for Personal Protective Equipment) (Coronavirus) Order 2020

Made - - - - 29th April 2020
Laid before the House of Commons - - - - 30th April 2020
Coming into force - - 1st May 2020

The Treasury make this Order in exercise of the powers conferred by sections 30(4) and 96(9) of the Value Added Tax Act 1994⁽¹⁾.

Citation and commencement

1. This Order may be cited as the Value Added Tax (Zero Rate for Personal Protective Equipment) (Coronavirus) Order 2020 and comes into force on 1st May 2020.

Amendment of Schedule 8 to the Value Added Tax Act 1994

2. Schedule 8 to the Value Added Tax Act 1994 (zero-rating) is amended as follows.
3. In the table in Part 1 (index) insert at the appropriate alphabetical place—

“Personal protective equipment (coronavirus)	Group 20”	
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4. In Part 2 (the Groups), after Group 19 insert—
“GROUP 20—PERSONAL PROTECTIVE EQUIPMENT (CORONAVIRUS)

Item No

1. The supply of equipment to provide protection from infection where the supply is made in the period beginning with 1st May 2020 and ending with 31st July 2020.

NOTES

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(1) In this Group “equipment to provide protection from infection” means personal protective equipment recommended for use in connection with protection from infection with coronavirus in guidance published by Public Health England on 24th April 2020 titled “Guidance, COVID-19 personal protective equipment (PPE)”⁽²⁾ namely—

- (a) disposable gloves,
- (b) disposable plastic aprons,
- (c) disposable fluid-resistant coveralls or gowns,
- (d) surgical masks (including fluid-resistant type IIR surgical masks),
- (e) filtering face piece respirators, and
- (f) eye and face protection (including single or reusable full face visors or goggles).

(2) Item 1 does not include—

- (a) any of the supplies described in Group 12 or Group 15 of this Schedule, or
- (b) any of the supplies that would be exempt by virtue of Group 7 of Schedule 9.

(3) In this Group “coronavirus” means severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2).”

29th April 2020

Iain Stewart
Maggie Throup
Two of the Lords Commissioners for Her
Majesty’s Treasury

(2) The guidance published by Public Health England is available alongside the Tax Information and Impact Note covering this instrument published on the government website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. A hard copy may also be obtained free of charge by contacting the HMRC helpline on 0300 200 3700 or by writing to HM Revenue and Customs – VAT Written Enquiries, 123 St Vincent Street, Glasgow City, Glasgow G2 5EA.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order introduces a temporary relief from VAT in the form of a zero rate to be applied to the supply of personal protective equipment recommended for use for protection from infection with coronavirus. The relief is introduced in response to the coronavirus health emergency by way of a time-limited addition to Schedule 8 (zero-rating) to the Value Added Tax Act 1994 (c. 23). The relief remains in force for the period from 1st May 2020 until 31st July 2020.

Articles 3 and 4 insert into Schedule 8 a new Group 20 which describes the supplies of personal protective equipment that will attract the temporary zero rate relief.

A Tax Information and Impact Note covering this instrument will be published on the government website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.