

Value Added Tax Act 1994 (VATA 1994)

SCHEDULE 8 ZERO-RATING

GROUP 1 — FOOD

The supply of anything comprised in the general items set out below, except—

- (a) a supply in the course of catering; and
- (b) a supply of anything comprised in any of the excepted items set out below, unless it is also comprised in any of the items overriding the exceptions set out below which relates to that excepted item.

General items

Item No

- 1 Food of a kind used for human consumption.
- 2 Animal feeding stuffs.
- 3 Seeds or other means of propagation of plants comprised in item 1 or 2.
- 4 Live animals of a kind generally used as, or yielding or producing, food for human consumption.

Excepted items

Item No

- 1 Ice cream, ice lollies, frozen yogurt, water ices and similar frozen products, and prepared mixes and powders for making such products.
- 2 Confectionery, not including cakes or biscuits other than biscuits wholly or partly covered with chocolate or some product similar in taste and appearance.
- 3 Beverages chargeable with any duty of excise specifically charged on spirits, beer, wine or made-wine and preparations thereof.

4 Other beverages (including fruit juices and bottled waters) and syrups, concentrates, essences, powders, crystals or other products for the preparation of beverages.

5 Any of the following when packaged for human consumption without further preparation, namely, potato crisps, potato sticks, potato puffs, and similar products made from the potato, or from potato flour, or from potato starch, and savoury food products obtained by the swelling of cereals or cereal products; and salted or roasted nuts other than nuts in shell.

6 Pet foods, canned, packaged or prepared; packaged foods (not being pet foods) for birds other than poultry or game; and biscuits and meal for cats and dogs.

7 Goods described in items 1, 2 and 3 of the general items which are canned, bottled, packaged or prepared for use—

- (a) in the domestic brewing of any beer;
- (b) in the domestic making of any cider or perry;
- (c) in the domestic production of any wine or made-wine.

Items overriding the exceptions

Item No

1 Yoghurt unsuitable for immediate consumption when frozen.

2 Drained cherries.

3 Candied peels.

4 Tea, mateg, herbal teas and similar products, and preparations and extracts thereof.

5 Cocoa, coffee and chicory and other roasted coffee substitutes, and preparations and extracts thereof.

6 Milk and preparations and extracts thereof.

7 Preparations and extracts of meat, yeast or egg.

Notes:

(1) "Food" includes drink.

(2) "Animal" includes bird, fish, crustacean and mollusc.

(3) A supply of anything in the course of catering includes—

(a) any supply of it for consumption on the premises on which it is supplied; and

(b) any supply of hot food for consumption off those premises;

and for the purposes of paragraph (b) above "hot food" means food which, or any part of which—

(i) has been heated for the purposes of enabling it to be consumed at a temperature above the ambient air temperature; and

(ii) is at the time of the supply above that temperature.

(4) Item 1 of the items overriding the exceptions relates to item 1 of the excepted items.

(5) Items 2 and 3 of the items overriding the exceptions relate to item 2 of the excepted items; and for the purposes of item 2 of the excepted items "confectionery" includes chocolates, sweets and biscuits; drained, glacé or crystallised fruits; and any item of sweetened prepared food which is normally eaten with the fingers.

(6) Items 4 to 6 of the items overriding the exceptions relate to item 4 of the excepted items.

(7) Any supply described in this Group shall include a supply of services described in paragraph 1(1) of Schedule 4.