STATUTORY INSTRUMENTS

1974 No. 1146

VALUE ADDED TAX

The Value Added Tax (Consolidation) Order 1974

Made - - - -	*4th July* 1974
Laid before the House of Commons -	*11th July* 1974
Coming into Operation	*1st August* 1974

The Treasury, in exercise of the powers conferred on them by sections 12(4), 13(2) and 43(1) of the Finance Act 1972**(a)** and of all other powers enabling them in that behalf, hereby make the following Order:—

1.—This Order may be cited as the Value Added Tax (Consolidation) Order 1974 and shall come into operation on 1st August 1974.

2. (*a*) The Interpretation Act 1889**(b)** shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(*b*) In this Order "the Act" means the Finance Act 1972.

3. Save and except for item 5 of Group 9, Schedule 4 to the Act shall be varied by substituting the descriptions specified in Schedule 1 to this Order for the descriptions in the Schedule as originally enacted.

4. Schedule 5 to the Act shall be varied by substituting the descriptions specified in Schedule 2 to this Order for the descriptions in the Schedule as originally enacted.

5. The Orders listed in Schedule 3 to this Order (the effect of which is reproduced in this Order, and which are all superseded by this Order) shall be revoked.

James A. Dunn,
John Golding,
Two of the Lords Commissioners of Her Majesty's Treasury.

4th July 1974.

(a) 1972 c. 41.

(b) 1889 c. 63.

SCHEDULE 1

Substituted descriptions

"SCHEDULE 4

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 yoghurt, water ices and similar frozen products, and prepared mixes and powders for making such products.

2. Chocolates, sweets and similar confectionery (including drained, glacé or crystallized fruits); and chocolate biscuits and other confectionery having a case or coating of chocolate couverture, but not including cakes in such a case or coating.

3. Beverages chargeable with any duty of customs or excise specifically charged on spirits, beer, wine or British wine and preparations thereof.

4. Other manufactured 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.

Items overriding the exceptions

Item No.

1. Chocolate couverture not prepared or put up for retail sale.

2. Drained cherries.

3. Candied peels.

4. Tea, maté, 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. Preparations and extracts of meat, yeast, egg or milk.

Notes:

(1) "Food" includes drink.

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

(3) A supply of anything in the course of catering includes any supply of it for consumption on the premises on which it is supplied.

(4) Items 1 to 3 of the items overriding the exceptions relate to item 2 of the excepted items and items 4 to 6 of the items overriding the exceptions relate to item 4 of the excepted items.

GROUP 2—WATER

Item No.

1. Water other than—

(*a*) distilled water, deionised water and water of similar purity; and

(*b*) water comprised in the excepted items set out in Group 1.

GROUP 3—BOOKS, ETC.

Item No.

1. Books, booklets, brochures, pamphlets and leaflets.

2. Newspapers, journals and periodicals.

3. Children's picture books and painting books.

4. Music (printed, duplicated or manuscript).

5. Maps, charts and topographical plans.

6. Covers, cases and other articles supplied with items 1 to 5 and not separately accounted for.

Note: This Group does not include plans or drawings for industrial, architectural, engineering, commercial or similar purposes.

GROUP 4—TALKING BOOKS FOR THE BLIND AND HANDICAPPED AND WIRELESS SETS FOR THE BLIND

Item No.

1. The supply to the Royal National Institute for the Blind, the National Listening Library or other similar charities of—

(*a*) magnetic tape specially adapted for the recording and reproduction of speech for the blind or severely handicapped;

(*b*) tape recorders designed for the reproduction of sound from such tape;

(*c*) parts and accessories for goods comprised in paragraphs (*a*) and (*b*) above.

2. The supply to a charity of wireless receiving sets solely for gratuitous loan to the blind.

GROUP 5—NEWSPAPER ADVERTISEMENTS

Item No.	
1.	The publication in any newspaper, journal or periodical of any advertisement.
2.	The preparation of any advertisement intended for publication solely or mainly in one or more newspapers, journals or periodicals.
3.	The supply of services for the purpose of securing such a publication or a preparation as is mentioned in item 1 or 2.

GROUP 6—NEWS SERVICES

Item No.	
1.	The supply to newspapers or to the public of information of a kind published in newspapers.

Note: This item does not include the supply of photographs.

GROUP 7—FUEL AND POWER

Item No.	
1.	Coal, coke and other solid mineral fuels.
2.	Coal gas, water gas, producer gases and similar gases.
3.	Petroleum gases and other gaseous hydrocarbons, whether in a gaseous or liquid state.
4.	Hydrocarbon oil within the meaning of the Hydrocarbon Oil (Customs & Excise) Act 1971(a).
5.	Electricity, heat and air-conditioning.
6.	Lubricating oils other than those included in item 4.

Notes:

(1) "Lubricating oils" means agents for lubrication which are neither:—

(*a*) solid or semi-solid at a temperature of 60°F, nor

(*b*) gaseous at a temperature of 60°F and under a pressure of one atmosphere.

(2) Items 2 and 3 do not include any gas (within the meaning of section 3 of the Finance Act 1971(b)) for use as fuel in road vehicles and on which a duty of excise has been charged or is chargeable.

(3) Item 4 does not include hydrocarbon oil on which a duty of customs or excise has been or is to be charged without relief from, or rebate of, such duty by virtue of the provisions of the Hydrocarbon Oil (Customs & Excise) Act 1971.

GROUP 8—CONSTRUCTION OF BUILDINGS, ETC.

Item No.	
1.	The granting, by a person constructing a building, of a major interest in, or in any part of, the building or its site.
2.	The supply, in the course of the construction, alteration or demolition of any building or of any civil engineering work, of any services other than the services of an architect, surveyor or any person acting as consultant or in a supervisory capacity.

(a) 1971 c. 12. (b) 1971 c. 68.

3. The supply, in connection with a supply of services falling within item 2, of materials or of builder's hardware, sanitary ware or other articles of a kind ordinarily installed by builders as fixtures.

Notes:

(1) Item 2 does not include—

(*a*) any work of repair or maintenance; or

(*b*) the supply of any services to a person who—

(i) himself supplies such services as are mentioned therein; or

(ii) in the course of a business consisting wholly or mainly in the construction, alteration or demolition of buildings or civil engineering works, carries out the construction, alteration or demolition on land in which he owns a major interest; or

(*c*) the supply of any services in the course of the construction or alteration of any civil engineering work within the grounds or garden of a building used or to be used wholly or mainly as a private residence; or

(*d*) the supply by a person of any services which consist of or include any services supplied to him by some other person otherwise than in the course of a business carried on by that other person.

(2) "Major interest" has the same meaning as in section 5(6) of this Act.

(3) Section 12(3) of this Act does not apply to goods forming part of a description of supply in this Group.

GROUP 9—SERVICES TO OVERSEAS TRADERS OR FOR OVERSEAS PURPOSES

Item No.

1. Any services supplied by an agent to his principal if the principal is an overseas trader or overseas resident.

2. The application of any treatment or process to goods imported on behalf of an overseas trader or overseas resident for subsequent re-export and in fact re-exported.

3. The preparation, publication or dissemination of any advertisement in the United Kingdom on behalf of an overseas trader or an overseas authority.

4. The supply of any services for the purpose of securing the preparation, publication or dissemination of any advertisement in the United Kingdom on behalf of an overseas trader or an overseas authority.

*

6. The supply to an overseas trader or overseas resident of any services not used by a person present in the United Kingdom and not included in items 1 to 5 of this Group nor in any Group in Schedule 5 to this Act.

7. The supply to an overseas authority of any services not comprised in item 5 of this Group nor in any Group in Schedule 5 to this Act.

8. The supply to an overseas trader—

(*a*) of services consisting of the storage at or transport to or from a port or customs airport (within the meanings of the Customs and Excise Act 1952(**a**)) of goods which respectively are to be exported or have been imported or of the handling or storage of such goods in connection with such transport; or

(*b*) of services comprised in paragraph (*a*) of item 6, item 9 and paragraph (*a*) of item 10 of Group 10 of this Schedule.

*For item 5 see Schedule 4 to the Finance Act 1972 as originally enacted.

(a) 1952 c. 44.

9. The preparation of plans and specifications for construction operations outside the United Kingdom.

10. The granting, assignment or surrender of any right solely exercisable or exercised outside the United Kingdom.

Notes:

(1) For the purposes of this Group a person is an overseas trader if he carries on a business and has his place of business or principal place of business outside the United Kingdom.

(2) Overseas authority means any country other than the United Kingdom or any part of or place in such a country or the Government of any such country, part or place.

(3) Overseas resident means a person who is not resident in the United Kingdom.

(4) Items 3 and 4 do not apply where the overseas trader is a person, or the agent or subsidiary of a person, who carries on a business in the United Kingdom or is resident or (if a company) incorporated in the United Kingdom.

(5) Items 3, 4 and 7 do not include the supply of any services to any agency or establishment in the United Kingdom.

(6) Item 6 does not include the supply of any services in connection with the care, management, repair or maintenance of a building or parts of a building in the United Kingdom.

GROUP 10—TRANSPORT

Item No.

1. The supply, repair or maintenance of any ship which is neither—
   (*a*) a ship of a gross tonnage of less than 15 tons; nor
   (*b*) a ship designed or adapted for use for recreation or pleasure.

2. The supply, repair or maintenance of any aircraft which is neither—
   (*a*) an aircraft of a weight of less than 8000 kilogrammes; nor
   (*b*) an aircraft designed or adapted for use for recreation or pleasure.

3. The supply to and repair or maintenance for the Royal National Lifeboat Institution of any lifeboat.

4. Transport of passengers—
   (*a*) in any vehicle, ship or aircraft designed or adapted to carry not less than twelve passengers; or
   (*b*) by the Post Office; or
   (*c*) on any scheduled flight.

5. Transport of passengers or freight outside the United Kingdom or to or from a place outside the United Kingdom.

6. Any services provided for—
   (*a*) the handling of ships or aircraft in a port or customs airport; or
   (*b*) the handling, in a port or customs airport or on land adjacent to a port, of goods carried in a ship or aircraft.

7. Pilotage services.

8. Salvage or towage services.

9. Any services supplied within or outside the United Kingdom for or in connection with the surveying of any ship or aircraft or the classification of any ship or aircraft for the purposes of any register.

10. The making of arrangements for—

(*a*) the supply of, or of space in, any ship or aircraft; or

(*b*) the supply of any service included in items 1 to 9.

11. The supply on hire of any container solely for the transport of freight outside the United Kingdom or to or from a place outside the United Kingdom.

Notes:

(1) "Port" and "customs airport" have the same meanings as in the Customs and Excise Act 1952.

(2) The supply of any ship or aircraft includes the supply of any services under a charter of the ship or aircraft.

(3) "Lifeboat" includes any ship used as a lifeboat.

(4) "Container" means an article of transport equipment specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading, including a lift-van, moveable tank, or other similar structure not having wheels, and excludes packaging.

(5) For the purposes of this Group paragraph (*a*) of item 6, item 9 and paragraph (*a*) of item 10 do not include the supply of any services where the ships or aircraft referred to therein are of the descriptions specified in paragraphs (*a*) and (*b*) of item 1 or in paragraphs (*a*) and (*b*) of item 2 respectively.

GROUP 11—CARAVANS AND HOUSEBOATS

Item No.

1. Caravans exceeding the limits of size for the time being permitted for the use on roads of a trailer drawn by a motor vehicle having an unladen weight of less than 2030 kilogrammes.

2. Houseboats being boats or other floating decked structures designed or adapted for use solely as places of permanent habitation and not having means of, or capable of being readily adapted for, self-propulsion.

Note: Items 1 and 2 do not include—

(*a*) removable contents other than goods of a kind mentioned in item 3 of Group 8; or

(*b*) the supply of holiday accommodation including any accommodation advertised or held out as such.

GROUP 12—GOLD

Item No.

1. The supply of any gold bullion.

2. The supply of gold coins by an authorised dealer in gold to another such dealer.

Notes:

(1) "Authorised dealer in gold" means a person for the time being authorised by an order of the Treasury under the Exchange Control Act 1947(**a**) to act for the purposes of that Act as an authorised dealer in relation to gold; and "gold bullion" means any newly mined gold and refined bar gold or gold grain of not less than 995 millesimal fineness.

(2) Section 12(3) of this Act does not apply to gold coins.

(a) 1947 c. 14.

GROUP 13—BANK NOTES

Item No.

1. The issue by a bank of a note payable to bearer on demand.

GROUP 14—DRUGS, MEDICINES, MEDICAL AND SURGICAL APPLIANCES, ETC.

Item No.

1. The supply of any goods dispensed, by a person registered in the register of pharmaceutical chemists kept under the Pharmacy Act 1954(a) or the Pharmacy and Poisons Act (Northern Ireland) 1925(b), on the prescription of a person registered in the register of medical practitioners, the register of temporarily registered medical practitioners or the dentists' register.

2. The supply to the order of a person registered in the register of medical practitioners or the register of temporarily registered medical practitioners, to a chronically sick or disabled person, for domestic use, of medical or surgical appliances designed solely for the relief of a severe abnormality or severe injury.

3. The supply to a chronically sick or disabled person, for domestic use, of the following:—

   (*a*) electrically or mechanically adjustable beds designed for invalids;

   (*b*) commode chairs, commode stools, devices incorporating a bidet jet and warm air drier and frames or other devices for sitting over or rising from a sanitary appliance;

   (*c*) chair lifts or stair lifts designed for use in connection with invalid wheel chairs;

   (*d*) hoists and lifters designed for use by invalids.

Notes:

(1) Section 12(3) of this Act does not apply to goods forming part of a description of supply in this Group.

(2) In item 2 "appliances" shall not include hearing aids, dentures, spectacles and contact lenses but shall be deemed to include—

(i) clothing, footwear and wigs;

(ii) invalid wheel chairs, and invalid carriages other than mechanically propelled vehicles intended or adapted for use on roads; and

(iii) renal haemodialysis units, oxygen concentrators, artificial respirators and other similar apparatus.

(3) In item 3 "chronically sick or disabled person" shall include only a person who is under the care of a person registered in the register of medical practitioners or the register of temporarily registered medical practitioners as a chronically sick or disabled person.

GROUP 15—IMPORTS, EXPORTS, ETC.

Item No.

1. The supply of imported goods before the delivery of an entry (within the meaning of section 28 of the Customs and Excise Act 1952) under an agreement requiring the purchaser to make such entry.

2. The transfer of goods or services from the United Kingdom by a person carrying on a business both inside and outside the United Kingdom to his place of business outside the United Kingdom.

(a) 1954 c. 61. (b) 1925 c. 8 (N.I.).

3. The supply to or by an overseas authority, overseas body or overseas trader, charged with the management of any Defence project which is the subject of an international collaboration arrangement or under direct contract with any Government or Government sponsored international body participating in a Defence project under such an arrangement, of goods or services in the course of giving effect to that arrangement.

Notes:

(1) Item 2 does not apply where the person makes other taxable supplies.

(2) An "international collaboration arrangement" means any arrangement made—

(i) between the United Kingdom Government and the government of one or more other countries, or any government sponsored international body for collaboration in a joint project of research, development or production; and

(ii) which includes provision for participating governments to relieve the cost of the project from taxation.

(3) "Overseas authority" means any country other than the United Kingdom or any part of or place in such a country or the government of any such country, part or place.

(4) "Overseas body" means a body established outside the United Kingdom.

(5) "Overseas trader" means a person who carries on a business and has his principal place of business outside the United Kingdom.

GROUP 16—CHARITIES

Item No.

1. The supply by a charity established primarily for the relief of distress of any goods which have been donated for sale.

2. The export of any goods by a charity.

Notes:

(1) Where the goods have been donated from his stock in trade by a taxable person item 1 shall only apply to the extent of the exception contained in paragraph 6 of Schedule 3 to this Act.

(2) Item 1 shall apply only if the supply is a sale by the first donee of the goods.

(3) "The relief of distress" means:

(i) the relief of poverty; or

(ii) the making of provision for the cure or mitigation or prevention of, or for the care of persons suffering from or subject to, any disease or infirmity or disability affecting human beings (including the care of women before, during and after child birth).

GROUP 17—CLOTHING AND FOOTWEAR

Item No.

1. Articles designed as clothing or footwear for young children and not suitable for older persons.

2. Protective boots and helmets for industrial use.

3. Protective helmets for wear by a person driving or riding a motor bicycle.

Notes:

(1) "Clothing" includes hats and other headgear.

(2) Items 2 and 3 apply only where the articles referred to therein are manufactured to standards for boots or helmets approved by the British Standards Institution and bear a marking indicating compliance with the specification relating thereto.".

SCHEDULE 2

Substituted descriptions

"SCHEDULE 5

EXEMPTIONS

GROUP 1—LAND

Item No.

1. The grant, assignment or surrender of any interest in or right over land or of any licence to occupy land, other than—
   (*a*) the provision of accommodation in a hotel, inn, boarding house or similar establishment or of holiday accommodation in a house, flat, caravan or houseboat;
   (*b*) the granting of facilities for camping in tents or caravans;
   (*c*) the granting of facilities for parking a vehicle;
   (*d*) the granting of any right to take game or fish;
   (*e*) the granting of any right to fell and remove standing timber; and
   (*f*) the granting of facilities for housing, or storage of, an aircraft or for mooring, or storage of, a ship, boat or vessel.

Notes:

(1) "Holiday accommodation" includes any accommodation advertised or held out as such.

(2) "Houseboat" includes a houseboat within the meaning of Group 11 of Schedule 4.

(3) "Mooring" includes anchoring or berthing.

GROUP 2—INSURANCE

Item No.

1. The provision of insurance of any description.

2. The making of arrangements for the provision of any insurance.

GROUP 3—POSTAL SERVICES

Item No.

1. The conveyance of postal packets by the Post Office.

2. The supply by the Post Office of any services in connection with the conveyance of postal packets.

Note: "Postal packet" has the same meaning as in the Post Office Act 1953(a), except that it does not include a telegram.

GROUP 4—BETTING, GAMING AND LOTTERIES

Item No.

1. The provision of any facilities for the placing of bets or the playing of any games of chance.

2. The granting of a right to take part in a lottery.

(a) 1953 c. 36.

Notes:

(1) Item 1 does not include—

(*a*) admission to any premises; or

(*b*) the granting of a right to take part in a game in respect of which a charge may be made by virtue of regulations under section 14 of the Gaming Act 1968**(a)**; or

(*c*) the provision by a club of such facilities to its members as are available to them on payment of their subscription but without further charge.

(2) "Game of chance" has the same meaning as in the Gaming Act 1968.

(3) "Lottery" includes any competition for prizes which is authorised by a licence under the Pool Competitions Act 1971**(b)**.

GROUP 5—FINANCE

Item No.

1. The issue, transfer or receipt of, or any dealing with, money, any security for money or any note or order for the payment of money.

2. The making of any advance or the granting of any credit.

3. The making of arrangements for any transaction comprised in item 1 or 2.

4. The issue, transfer or receipt of, or any dealing with, any security or secondary security within the definition in section 42 of the Exchange Control Act 1947**(c)**.

5. The operation of any current, deposit or savings account.

Note: Item 1 does not include anything included in item 4.

GROUP 6—EDUCATION

Item No.

1. The provision of education if—

(*a*) it is provided by a school or university; or

(*b*) it is of a kind provided by a school or university and is provided otherwise than for profit.

2. The supply of any goods or services incidental to the provision of any education included in item 1.

3. The provision of any instruction supplemental to the provision of any education included in item 1.

4. The provision by a youth club of the facilities available to its members.

Notes:

(1) "School" means any institution providing primary or secondary education or both within the meaning of the Education Acts 1944 to 1971, the Education (Scotland) Acts 1939 to 1971 or the Education Acts (Northern Ireland) 1947 to 1971.

(2) "Education" includes training in any form of art.

(3) "University" includes a university college and the college, school or hall of a university.

(4) Items 2 and 3 apply only where the goods, services or instruction are supplied by the provider of the education specified in item 1.

(a) 1968 c. 65. **(b)** 1971 c. 57. **(c)** 1947 c. 14.

GROUP 7—HEALTH

Item No.	
1.	The supply of services and, in connection with it, the supply of goods, by a person registered or enrolled in any of the following:— (*a*) the register of medical practitioners or the register of temporarily registered medical practitioners; (*b*) the dentists' register; (*c*) either of the registers of ophthalmic opticians or the register of dispensing opticians kept under the Opticians Act 1958**(a)** or either of the lists kept under section 4 of that Act of bodies corporate carrying on business as ophthalmic opticians or as dispensing opticians; (*d*) any register kept under the Professions Supplementary to Medicine Act 1960**(b)**; (*e*) the register of nurses or the roll of nurses maintained in pursuance of section 2(1) of the Nurses Act 1957**(c)** or kept under section 2 or section 3 of the Nurses (Scotland) Act 1951**(d)** or section 17(1) of the Nurses and Midwives Act (Northern Ireland) 1970**(e)**; (*f*) the roll of certified midwives kept under section 2 of the Midwives Act 1951**(f)**, section 3 of the Midwives (Scotland) Act 1951**(g)** or section 17(1) of the Nurses and Midwives Act (Northern Ireland) 1970; (*g*) any roll of ancillary dental workers established under section 41 of the Dentists Act 1957**(h)**; (*h*) the register of dispensers of hearing aids and the register of persons employing such dispensers maintained under section 2 of the Hearing Aid Council Act 1968**(i)**.
2.	The supply of any goods or services by a dental technician.
3.	The supply of any services by a person registered in the register of pharmaceutical chemists kept under the Pharmacy Act 1954**(j)** or the Pharmacy and Poisons Act (Northern Ireland) 1925**(k)**.
4.	The provision of care or medical or surgical treatment and, in connection with it, the supply of any goods, in any hospital or other institution approved, licensed, registered or exempted from registration by any Minister or other authority.

GROUP 8—BURIAL AND CREMATION

Item No.	
1.	The disposal of the remains of the dead.
2.	The making of arrangements for or in connection with the disposal of the remains of the dead.".

(a) 1958 c. 32. **(b)** 1960 c. 66. **(c)** 1957 c. 15.
(d) 1951 c. 55. **(e)** 1970 c. 11 (N.I.). **(f)** 1951 c. 53.
(g) 1951 c. 54. **(h)** 1957 c. 28. **(i)** 1968 c. 50.
(j) 1954 c. 61. **(k)** 1925 c. 8 (N.I.).

SCHEDULE 3

Superseded Orders

COLUMN 1 Orders revoked	COLUMN 2 References
The Value Added Tax (General) (No. 1) Order 1973	S.I. 1973/324 (1973 I, p. 1128).
The Value Added Tax (Charities) Order 1973 ...	S.I. 1973/385 (1973 I, p. 1323).
The Value Added Tax (Young Children's Clothing and Footwear) Order 1973	S.I. 1973/387 (1973 I, p. 1328).
The Value Added Tax (General) (No. 2) Order 1973	S.I. 1973/2151 (1973 III, p. 7429).
The Value Added Tax (General) (No. 1) Order 1974	S.I. 1974/542 (1974 I, p. 2233).
The Value Added Tax (Aids for Disabled) Order 1974	S.I. 1974/821 (1974 II, p. 3219).
The Value Added Tax (Protective Boots and Helmets) Order 1974	S.I. 1974/822 (1974 II, p. 3222).

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order consolidates, with one exception, the descriptions of supplies of goods or services which are either zero-rated for, or exempt from, value added tax. These reliefs were originally enacted in Schedules 4 and 5 to the Finance Act 1972 but were subsequently varied by 8 Treasury Orders made between the 26th February 1973 and 9th May 1974.

The one exception, namely item 5, Group 9 of Schedule 4 to the Finance Act 1972, has not been included in the consolidation, this item itself conferring power on the Treasury to make Orders.

Article 5 of the Order makes the revocations consequential on the consolidation of the descriptions. 7 Orders are revoked. One other Order which affected Schedule 4 to the Finance Act 1972, namely the Value Added Tax (Food) Order 1973 (S.I. 1973/386) was itself revoked by the Value Added Tax (General) (No. 1) Order 1974.

SI 1974/1146
ISBN 0-11-041146-3

