
STATUTORY INSTRUMENTS

2020 No. 698

VALUE ADDED TAX

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

<i>Made</i>	- - - -	<i>7th July 2020</i>
<i>Laid before the House of Commons</i>	- - - -	<i>8th July 2020</i>
<i>Coming into force</i>	- -	<i>30th July 2020</i>

The Treasury make this Order in exercise of the power conferred by section 30(4) 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) (Extension) (Coronavirus) Order 2020 and comes into force on 30th July 2020.

Amendment of Group 20 of Schedule 8 to the Value Added Tax Act 1994

2. Group 20 of Schedule 8 to the Value Added Tax Act 1994 (zero-rating: personal protective equipment, coronavirus)⁽²⁾ is amended as follows.

3. In Item 1 for “31st July 2020” substitute “31st October 2020”.

7th July 2020

*Maggie Throup
Rebecca Harris*
Two of the Lords Commissioners for Her Majesty’s Treasury

(1) 1994 c. 23.

(2) Group 20 was inserted by [S.I. 2020/458](#) with effect from 1st May 2020.

Status: This is the original version (as it was originally made).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

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends Group 20 of Schedule 8 to the Value Added Tax Act 1994 (c. 23: “the Act”) to extend the expiry date of the temporary VAT relief for personal protective equipment as described in that provision. The temporary relief was introduced, as part of the government’s response to the coronavirus health emergency, by the Value Added Tax (Zero Rate for Personal Protective Equipment) (Coronavirus) Order 2020 (S.I. 2020/458) which inserted a new Group 20 in Schedule 8 to the Act. The VAT relief came into effect on 1st May 2020 and was due to expire on 31st July 2020. This Order extends the expiry date to 31st October 2020.

A Tax Information and Impact Note covering this instrument was published on 30th April 2020 alongside the Value Added Tax (Zero Rate for Personal Protective Equipment) (Coronavirus) Order 2020 (S.I. 2020/458) and is available on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. It remains an accurate summary of the impacts that apply to this instrument.