



## **Zero VAT rate for pain relieving equipment for personal use**

**Country** - Vereinigtes Königreich

**Submission Date** - 15/04/2019

The First Tier Tribunal has ruled that item 2(g) Grp 12 Sch 8 VAT Act 1994 applies to supplies of medical equipment designed specifically to relieve pain and discomfort and, therefore, are to be treated as zero VAT rated. This ruling applies despite the fact that these items could be used for other purposes ((Actegy Ltd [2019] UKFTT 139 (TC)).

We remain at your disposal if you wish further information or analysis.