

Temporary zero-rating relief for personal protective equipment

Updated October 2020. The government has decided not to extend the zero-rating relief for supplies of PPE beyond 31 October 2020.

<https://www.gov.uk/government/publications/revenue-and-customs-brief-4-2020-temporary-vat-zero-rating-of-personal-protective-equipment-ppe/revenue-and-customs-brief-4-2020-temporary-vat-zero-rating-of-personal-protective-equipment-ppe>

Public Health England guidance dated 24 April 2020

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/881669/COVID-19_personal_protective_equipment__PPE__-_GOV.UK.pdf

History

Published by HMRC on 30 April 2020. Supplies of personal protective equipment (PPE) will be zero-rated between 1 May to 31 July 2020. The PPE must be recommended for use by Public Health England in its guidance dated 24 April 2020 titled 'Guidance, COVID-19 personal protective equipment (PPE)'.

Updated 3 July 2020. The zero-rating has been extended to supplies taking place upto 31 October 2020.