
STATUTORY INSTRUMENTS

2009 No. 2972

The Value Added Tax (Drugs and Medicines) Order 2009

3. For items 1 and 1A substitute—

“**1.** The supply of any qualifying goods dispensed to an individual for that individual’s personal use on the prescription of an appropriate practitioner where the dispensing is—

- (a) by a registered pharmacist, or
- (b) in accordance with a requirement or authorisation under a relevant provision.”