
STATUTORY INSTRUMENTS

2009 No. 2972

The Value Added Tax (Drugs and Medicines) Order 2009

6. Insert after Note (2A)—

“(2B) In item 1 “appropriate practitioner” means—

- (a) a registered medical practitioner⁽¹⁾;
- (b) a person registered in the dentists’ register under the Dentists Act 1984⁽²⁾;
- (c) a community practitioner nurse prescriber;
- (d) a nurse independent prescriber;
- (e) an optometrist independent prescriber;
- (f) a pharmacist independent prescriber;
- (g) a supplementary prescriber.

For the purposes of this Note “community practitioner nurse prescriber”, “nurse independent prescriber”, “optometrist independent prescriber”, “pharmacist independent prescriber” and “supplementary prescriber” have the meanings given in article 1(2) of the Prescription Only Medicines (Human Use) Order 1997⁽³⁾.

(2C) In item 1 “registered pharmacist” means a person who is—

- (a) registered in the Register of Pharmacists maintained under the Pharmacists and Pharmacy Technicians Order 2007⁽⁴⁾, or
- (b) registered in the register of pharmaceutical chemists kept under the Pharmacy (Northern Ireland) Order 1976⁽⁵⁾.

(2D) In item 1 “relevant provision” means—

- (a) article 57 of the Health and Personal Social Services (Northern Ireland) Order 1972⁽⁶⁾;
- (b) regulation 20 of the National Health Service (Pharmaceutical Services) Regulations 1992⁽⁷⁾;
- (c) regulation 12 of the Pharmaceutical Services Regulations (Northern Ireland) 1997⁽⁸⁾;
- (d) paragraph 44 of Schedule 5 to the National Health Service (General Medical Services Contracts) (Scotland) Regulations 2004⁽⁹⁾;

(1) “registered medical practitioner” is defined in Schedule 1 to the Interpretation Act 1978 (c.30) as amended by S.I. 2002/3135.
(2) 1984 c.24.

(3) S.I. 1997/1830 as amended by S.I. 2002/549, 2003/696, 2003/1590, 2004/1771, 2005/765, 2005/1507, 2006/915, 2007/2892007/3101, 2008/1161; there are other amending instruments but none is relevant.

(4) S.I. 2007/289 as amended by S.I. 2007/3101; there is another amending instrument but it is not relevant.

(5) S.I. 1976/1213 (N.I.22) as amended by S.I. 2008/192; there are other amending instruments but none is relevant.

(6) S.I. 1972/1265 (N.I.14) as amended by S.I. 2004/311 (N.I.2).

(7) S.I. 1992/662 as amended by S.I. 2004/1021.

(8) S.R. 1997 No. 381 as amended by S.R. 2001 No. 222, 2005 No. 231; there are other amending instruments but none is relevant.

(9) S.S.I. 2004/115 as amended by S.S.I. 2007/206, 2007/392, 2007/501, 2008/27; there are other amending instruments but none is relevant.

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- (e) paragraph 15 of Schedule 1 to the National Health Service (Primary Medical Services Section 17C Agreements) (Scotland) Regulations 2004**(10)**;
- (f) paragraphs 47 and 49 of Schedule 6 to the National Health Service (General Medical Services Contracts) Regulations 2004**(11)**;
- (g) paragraph 44 of Schedule 5 to the Health and Personal Social Services (General Medical Services Contracts) Regulations (Northern Ireland) 2004**(12)**;
- (h) paragraphs 46, 48 and 49 of Schedule 5 to the National Health Service (Personal Medical Services Agreements) Regulations 2004**(13)**;
- (i) paragraph 47 of Schedule 6 to the National Health Service (General Medical Services Contracts) (Wales) Regulations 2004**(14)**;
- (j) regulation 60 of the National Health Service (Pharmaceutical Services) Regulations 2005**(15)**.”.

(10) [S.S.I. 2004/116](#) as amended by [S.S.I. 2007/205](#), [2007/393](#), [2007/502](#), [2008/27](#); there are other amending instruments but none is relevant.

(11) [S.I. 2004/291](#) as amended by [S.I. 2005/3315](#); there are other amending instruments but none is relevant.

(12) [S.R. 2004 No. 140](#).

(13) [S.I. 2004/627](#) as amended by [S.I. 2005/3315](#); there are other amending instruments but none is relevant.

(14) [S.I. 2004/478 \(W. 48\)](#).

(15) [S.I. 2005/641](#) as amended by [S.I. 2005/1015](#), [2006/3373](#).