### STATUTORY INSTRUMENTS

## 2009 No. 2972

# **VALUE ADDED TAX**

# The Value Added Tax (Drugs and Medicines) Order 2009

Made - - - 9th November 2009

Laid before the House of

Commons - - 10th November 2009
Coming into force 2nd December 2009

## THE VALUE ADDED TAX (DRUGS AND MEDICINES) ORDER 2009

- 1. This Order may be cited as the Value Added Tax...
- 2. (1) Group 12 of Schedule 8 to the Value Added...
- 3. For items 1 and 1A substitute— The supply of any qualifying goods dispensed to an individual...
- 4. In Note (1) omit "or item 1A".
- 5. In Note (2A) for "items 1 and 1A" substitute "item...
- 6. Insert after Note (2A)— (2B) In item 1 "appropriate practitioner"...
- 7. In Note (5) omit "1A,".

Signature

**Explanatory Note**