

## SCHEDULE 7

### Transitional provisions

#### **The application of Group 12 of Schedule 8 to the Value Added Tax Act 1994**

**15.** Pending amendment of Group 12 of Schedule 8 to the Value Added Tax Act 1994<sup>(1)</sup> (zero rating: drugs, medicines, aids for the handicapped, etc.) to take account of the repeal of the 2005 Regulations, the definition of “relevant provision” in Note (2D) shall apply in relation to supplies on or after 1st October 2010 as if for paragraph (j) there were substituted—

“(j) Part 8 of the National Health Service (Pharmaceutical Services) Regulations 2012.”.

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(1) 1994 c.23; relevant amendments have been made to Group 12 by S.I. 2009/2972.