

**2014 No. 1111**

**VALUE ADDED TAX**

**The Value Added Tax (Drugs and Medicines) Order 2014**

*Made* - - - - *28th April 2014*

*Laid before the House of Commons* *29th April 2014*

*Coming into force* - - *21st May 2014*

The Treasury, in exercise of the powers conferred by sections 30(4) and 96(9) of the Value Added Tax Act 1994(a), make the following Order:

**Citation, commencement and effect**

1.—(1) This Order may be cited as the Value Added Tax (Drugs and Medicines) Order 2014.

(2) This Order comes into force on 21st May 2014 and has effect in relation to supplies made on or after that date.

**Amendment of Group 12 of Schedule 8 to the Value Added Tax Act 1994**

2. In Group 12(b) of Schedule 8 to the Value Added Tax Act 1994 (zero-rating: drugs, medicines, aids for the handicapped, etc.), in Note (2B)—

(a) after paragraph (f), insert—

“(fa) a physiotherapist independent prescriber;

(fb) a podiatrist independent prescriber;”, and

(b) in the second sentence, after “pharmacist independent prescriber”, insert “, “physiotherapist independent prescriber”, “podiatrist independent prescriber””.

*Sam Gyimah*  
*David Evennett*

28th April 2014

Two of the Lords Commissioners of Her Majesty's Treasury

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(a) 1994 c. 23; section 96(9) was extended by section 99(6) of, and paragraph 5 of Schedule 31 to, the Finance Act 2001 (c. 9).  
(b) Group 12 was amended by S.I. 1995/652, 1997/2744, 2007/289 and 2009/2972; there are other amending instruments but none is relevant.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order inserts ‘a physiotherapist independent prescriber’ and ‘a podiatrist independent prescriber’ into the definition of ‘appropriate practitioner’ in Item 1 of Schedule 8 to the Value Added Tax Act 1994.

The effect is that supplies of the items prescribed by specially qualified physiotherapists and podiatrists as ‘independent prescribers’ under the power in the Human Medicines (Amendment) Regulations 2013 are subject to a zero-rate of Value Added Tax. This ensures the same tax treatment for supplies of goods by physiotherapists and podiatrists whether they issue prescriptions as independent or as supplementary prescribers.

A Tax Information and Impact Note relating to the changes will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.

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