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STATUTORY INSTRUMENTS

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**2016 No. 620**

**The Value Added Tax (Drugs, Medicines,  
Aids and Charities, etc.) Order 2016**

**Amendments to Schedule 8 to the Value Added Tax Act 1994**

- 2.—(1) Schedule 8 to the Value Added Tax Act 1994 (zero-rating) is amended as follows.
- (2) In Note (5H) of Group 12 (drugs, medicines, aids for the handicapped etc.)(1)—
- (a) in paragraph (a), for “a Strategic Health Authority or” substitute “the National Health Service Commissioning Board or a”,
  - (b) for paragraph (c) substitute—
    - “(c) the Regional Health and Social Care Board established under section 7 of the Health and Social Care (Reform) Act (Northern Ireland) 2009 or a Local Commissioning Group in Northern Ireland appointed under section 9 of that Act;”,
  - (c) in paragraph (d)—
    - (i) for “the Northern Ireland Central Services Agency for Health and Social Services” substitute “the Regional Business Services Organisation established under section 14 of the Health and Social Care (Reform) Act (Northern Ireland) 2009”, and
    - (ii) for “the Isle of Man Health Services Board” substitute “the Isle of Man Department of Health and Social Care”,
  - (d) for paragraph (ea) substitute—
    - “(ea) a clinical commissioning group established under section 14D of the National Health Service Act 2006;”, and
  - (e) for paragraph (f) substitute—
    - “(f) a Health and Social Care trust established under the Health and Personal Social Services (Northern Ireland) Order 1991; or”.
- (3) In Note (4) of Group 15 (charities etc.)(2)—
- (a) in paragraph (a) for “a Strategic Health Authority or” substitute “the National Health Service Commissioning Board or a”,
  - (b) for paragraph (c) substitute—
    - “(c) the Regional Health and Social Care Board established under section 7 of the Health and Social Care (Reform) Act (Northern Ireland) 2009 or a Local Commissioning Group in Northern Ireland appointed under section 9 of that Act;”,

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(1) Group 12 was amended by [S.I. 1995/652](#), [S.I. 1997/2744](#), [S.I. 2000/503](#), [S.I. 2000/805](#), [S.I. 2001/754](#), [S.I. 2002/1397](#), [S.I. 2002/2813](#), paragraph 98 of Schedule 4 to the Health and Social Care (Community Health and Standards) Act 2003 (c. 43), paragraph 174 of Schedule 1 to the National Health Service (Consequential Provisions) Act 2006 (c. 43), [S.I. 2007/3101](#), [S.I. 2009/2972](#), [S.I. 2012/1916](#), [S.I. 2013/601](#) and [S.I. 2014/1111](#).

(2) Group 15 was amended by paragraph 127 of Schedule 1 to the Health Authorities Act 1995 (c. 17), section 33 and section 34 of the Finance Act 1997 (c. 16), paragraph 49 of Schedule 3 to the Tax Credits Act 2002 (c. 21), [S.I. 2000/503](#), [S.I. 2000/805](#), [S.I. 2002/2813](#), [S.I. 2006/2407](#), [S.I. 2012/1916](#) and [S.I. 2013/630](#).

- (c) in paragraph (g)—
  - (i) for “the Northern Ireland Central Services Agency for Health and Social Services” substitute “the Regional Business Services Organisation established under section 14 of the Health and Social Care (Reform) Act (Northern Ireland) 2009”; and
  - (ii) for “the Isle of Man Health Services Board” substitute “the Isle of Man Department of Health and Social Care”; and
- (d) for paragraph (j) substitute—
  - “(j) a clinical commissioning group established under section 14D of the National Health Service Act 2006;”.