

2016 No. 620

VALUE ADDED TAX

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

<i>Made</i> - - - -	<i>6th June 2016</i>
<i>Laid before the House of Commons</i>	<i>7th June 2016</i>
<i>Coming into force</i> - -	<i>28th June 2016</i>

The Treasury make the following Order in exercise of the power conferred by section 30(4) of the Value Added Tax Act 1994(a).

Citation and commencement

1. This Order may be cited as the Value Added Tax (Drugs, Medicines, Aids and Charities, etc.) Order 2016 and comes into force on 28th June 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.)(b)—

(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

(a) 1994 c. 23.

(b) 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.

- (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.)(a)—
- (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 (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;”.

George Hollingbery
Mel Stride

6th June 2016

Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 28th June 2016, amends Groups 12 and 15 of Schedule 8 to the Value Added Tax Act 1994 (zero-rating).

The effect of this Order is to maintain the current application of the zero rate of VAT in Group 12 and Group 15 of Schedule 8 to the Value Added Tax Act 1994 following changes to the structure of health services in England and Northern Ireland made by the Health and Social Care Act 2012 and the Health and Social Care (Reform) Act (Northern Ireland) 2009 and a change to the departmental responsibility for health services in the Isle of Man government made by the Transfer of Functions (Health and Social Care) Order 2014.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.

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(a) 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.

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