
STATUTORY INSTRUMENTS

2020 No. 250

The Value Added Tax (Drugs and Medicines) Order 2020

Citation, commencement, effect and revocation

1.—(1) This Order may be cited as the Value Added Tax (Drugs and Medicines) Order 2020 and (subject as follows) comes into force on 1st April 2020.

(2) Article 2—

- (a) comes into force on 1st April 2020, and
- (b) has effect in relation to supplies made on or after 1st April 2020 but before IP completion day⁽¹⁾ (and, accordingly, paragraph (ca) inserted by article 2 is repealed, and article 2 of this Order is revoked, on IP completion day).

(3) Article 3—

- (a) comes into force on IP completion day, and
- (b) has effect in relation to supplies made on or after IP completion day.

⁽¹⁾ Section 39(1) of the European Union (Withdrawal Agreement) Act 2020 (c. 1) defines IP completion day as meaning 31 December 2020 at 11.00 pm.