
STATUTORY INSTRUMENTS

2023 No. 388

VALUE ADDED TAX

**The Value Added Tax Act 1994 (Schedule 9) (Exemptions:
Health and Welfare) (Amendment) Order 2023**

<i>Made</i>	- - - -	<i>28th March 2023</i>
<i>Laid before the House of Commons</i>	- - - -	<i>29th March 2023</i>
<i>Coming into force</i>	- -	<i>1st May 2023</i>

The Treasury, in exercise of the powers conferred by sections 31(2) and 96(9) of the Value Added Tax Act 1994(1), make the following Order:

Citation and Commencement

1. This Order may be cited as the Value Added Tax 1994 (Schedule 9) (Exemptions: Health and Welfare) (Amendment) Order 2023 and comes into force on 1st May 2023.

Amendment of Group 7 of Schedule 9 to the Value Added Tax Act 1994

2. In Part 2 of Schedule 9 to the Value Added Tax Act 1994 (exemptions), in Group 7 (health and welfare)(2), in Note (2A), after “services are wholly performed” insert “or directly supervised”.

28th March 2023

Andrew Stephenson
Steve Double
Two Lords Commissioners for His Majesty’s
Treasury

(1) 1994 c. 23. Section 96(9) was amended by paragraph 5 of Schedule 31 to the Finance Act 2001 (c. 9).
(2) Relevant amending instruments are S.I. 1996/2949, S.I 2007/206 and S.I. 2010/231.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends Group 7 (health and welfare) (“Group 7”) of Schedule 9 (exemptions) to the Value Added Tax Act 1994 (c. 23) and comes into force on 1st May 2023.

Item 3 of Group 7 (“item 3”) exempts from VAT supplies of medical care services by a person who is registered in the register maintained under article 19 of the Pharmacy Order 2010 (S.I. 2010/231) or in the register of pharmaceutical chemists kept under the Pharmacy (Northern Ireland) Order 1976 (S.I. 1976/1213).

Note 2A of Group 7 (“Note (2A)”) extends the scope of the exemption in item 3 to include supplies of medical care services by a person who is not registered in the registers specified in item 3 where those services are wholly performed by a person who is so registered.

Article 2 amends Note (2A) so that the exemption contained in item 3 includes supplies of medical care services by a person who is not registered in the registers specified in that item where those services are directly supervised by a person who is so registered.

A tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.