

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(a), 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)(b), in Note (2A), after “services are wholly performed” insert “or directly supervised”.

*Andrew Stephenson
Steve Double*

28th March 2023

Two Lords Commissioners for His Majesty’s Treasury

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.

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

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>.

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