
STATUTORY INSTRUMENTS

2023 No. 1006

The Value Added Tax (Drugs and Medicines) Order 2023

Modification of Schedule 8 to the Value Added Tax Act 1994

2.—(1) In Schedule 8 to the Value Added Tax Act 1994(1) (zero-rating), Group 12 (drugs, medicines, aids for the disabled, etc.) has effect as if—

(a) after item 1 there were inserted—

“**1A.** The supply of qualifying goods to an individual where the goods are supplied to the individual—

(a) for the individual’s personal use,

(b) in accordance with a patient group direction issued under the Human Medicines Regulations 2012(2) (S.I. 2012/1916), and

(c) either—

(i) by a registered pharmacist, or

(ii) in accordance with a requirement or authorisation under a relevant provision.”;

(b) in Notes (1), (2A), (2C), (2D) and (5A), for “item 1” there were substituted “items 1 and 1A”;

(c) after Note (2D) there were inserted—

“(2E) In item 1A “patient group direction” has the meaning given in regulation 213 of the Human Medicines Regulations 2012.”.

(1) Group 12 was relevantly amended by paragraphs 4 and 7(a) and (c) of Schedule 7 to the Finance Act 2017 (c. 10) and paragraphs 1 and 94(1) and (5)(a) of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 (c. 22). Group 12 was also amended by S.I. 1995/652, 1997/2744, 2006/1914, 2009/2972, 2012/1909 and 2013/349; there are other amending instruments but none is relevant.

(2) S.I. 2012/1916; relevant amending instruments are S.I. 2013/235, 2015/323, 2015/1503, 2016/186, 2018/199, 2018/378, 2019/775, 2020/1488, 2020/1594, 2021/1452, 2022/350 and 2022/634.