

Status: Point in time view as at 01/01/2000.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 7— Health and welfare. (See end of Document for details)

SCHEDULES

SCHEDULE 9 **U.K.**

EXEMPTIONS

PART II **U.K.**

THE GROUPS

GROUP 7— HEALTH AND WELFARE **U.K.**

Item No.

- 1 The supply of services by a person registered or enrolled in any of the following—
- (a) the register of medical practitioners or the register of medical practitioners with limited registration;
 - (b) either of the registers of ophthalmic opticians or the register of dispensing opticians kept under the ^{M1}Opticians Act 1989 or either of the lists kept under section 9 of that Act of bodies corporate carrying on business as ophthalmic opticians or as dispensing opticians;
 - (c) any register kept under the ^{M2}Professions Supplementary to Medicine Act 1960;
 - [^{F1}(ca) the register of osteopaths maintained in accordance with the provisions of the Osteopaths Act 1993 ^{F2};]
 - [^{F3}(cb) the register of chiropractors maintained in accordance with the provisions of the Chiropractors Act 1994 ^{M3};]
 - (d) the register of qualified nurses, midwives and health visitors kept under [^{F4}section 7 of the Nurses, Midwives and Health Visitors Act 1997];
 - (e) the register of dispensers of hearing aids or the register of persons employing such dispensers maintained under section 2 of the ^{M4}Hearing Aid Council Act 1968.

Textual Amendments

- F1** Sch. 9 Group 7 item 1(ca) inserted (12.6.1998) by [S.I. 1998/1294](#), [arts. 1, 2](#)
F2 [1993 c.21](#); this Act was amended by Schedule 2 to the [Chiropractors Act 1994 \(c.17\)](#).
F3 Sch. 9 Pt. 2 Group 7 item 1 (cb) inserted (29.6.1999) by [S.I. 1999/1575](#), [art. 2](#)
F4 Words in [Sch. 9](#) group 7 item 1(d) substituted (19.6.1997) by [1997 c. 24](#), [ss. 23\(1\), 24\(2\)](#), [Sch. 4 para. 6](#)

Marginal Citations

- M1** [1989 c. 44](#).
M2 [1960 c. 66](#).

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M3 1994 c. 17.

M4 1968 c. 50.

- 2 The supply of any services or dental prostheses by—
- (a) a person registered in the dentists' register;
 - (b) a person enrolled in any roll of dental auxiliaries having effect under section 45 of the ^{M5}Dentists Act 1984; or
 - (c) a dental technician.

Marginal Citations

M5 1984 c. 24.

- 3 The supply of any services by a person registered in the register of pharmaceutical chemists kept under the ^{M6}Pharmacy Act 1954 or the ^{M7}Pharmacy (Northern Ireland) Order 1976.

Marginal Citations

M6 1954 c. 61.

M7 S.I.1976/1213 (N.I. 22)9.

- 4 The provision of care or medical or surgical treatment and, in connection with it, the supply of any goods, in any hospital or other institution approved, licensed, registered or exempted from registration by any Minister or other authority pursuant to a provision of a public general Act of Parliament or of the Northern Ireland Parliament or of a public general Measure of the Northern Ireland Assembly or Order in Council under Schedule 1 to the ^{M8}Northern Ireland Act 1974, not being a provision which is capable of being brought into effect at different times in relation to different local authority areas.

Marginal Citations

M8 1974 c. 28.

- 5 The provision of a deputy for a person registered in the register of medical practitioners or the register of medical practitioners with limited registration.
- 6 Human blood.
- 7 Products for therapeutic purposes, derived from human blood.
- 8 Human (including foetal) organs or tissue for diagnostic or therapeutic purposes or medical research.
- 9 The supply, otherwise than for profit, by a charity or public body of welfare services and of goods supplied in connection therewith.
- 10 The supply, otherwise than for profit, of goods and services incidental to the provision of spiritual welfare by a religious community to a resident member of that

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community in return for a subscription or other consideration paid as a condition of membership.

- 11 The supply of transport services for sick or injured persons in vehicles specially designed for that purpose.

Notes:

- (1) Item 1 does not include the letting on hire of goods except where the letting is in connection with a supply of other services comprised in the item.
- (2) Paragraphs (a) to (d) of item 1 and paragraphs (a) and (b) of item 2 include supplies of services made by a person who is not registered or enrolled in any of the registers or rolls specified in those paragraphs where the services are wholly performed or directly supervised by a person who is so registered or enrolled.
- [^{F5}(2A) Item 3 includes supplies of services made by a person who is not registered in either of the registers specified in that item where the services are wholly performed by a person who is so registered.]
- (3) Item 3 does not include the letting on hire of goods.
- (4) For the purposes of this Group a person who is not registered in the visiting EEC practitioners list in the register of medical practitioners at the time he performs services in an urgent case as mentioned in subsection (3) of section 18 of the ^{M9}Medical Act 1983 is to be treated as being registered in that list where he is entitled to be registered in accordance with that section.
- (5) In item 9 “public body” means—
 - (a) a Government department within the meaning of section 41(6);
 - (b) a local authority;
 - (c) a body which acts under any enactment or instrument for public purposes and not for its own profit and which performs functions similar to those of a Government department or local authority.
- (6) In item 9 “welfare services” means services which are directly connected with—
 - (a) the provision of care, treatment or instruction designed to promote the physical or mental welfare of elderly, sick, distressed or disabled persons;
 - (b) the protection of children and young persons; or
 - (c) the provision of spiritual welfare by a religious institution as part of a course of instruction or a retreat, not being a course or a retreat designed primarily to provide recreation or a holiday.
- (7) Item 9 does not include the supply of accommodation or catering except where it is ancillary to the provision of care, treatment or instruction.

Textual Amendments

F5 Sch. 9 group 7 Note (2A) inserted (1.1.1997) by [S.I. 1996/2949](#), [arts. 1, 2](#)

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M9 1983 c. 54.

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