

Status: Point in time view as at 19/07/2005.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 2. (See end of Document for details)

SCHEDULES

SCHEDULE 9

EXEMPTIONS

PART II

THE GROUPS

Modifications etc. (not altering text)

- C1** Sch. 9 Pt. 2 applied by S.I. 1995/2518, reg. 84(5) (as substituted (with effect in accordance with reg. 1(3) of the amending S.I.) by [Value Added Tax \(Amendment\) \(No.2\) Regulations 2003 \(S.I. 2003/1069\)](#), regs. 1(1), 9)

GROUP 7— HEALTH AND WELFARE

- 2 The supply of any services or dental prostheses by—
- (a) a person registered in the dentists' register;
 - ^[F1](b) a person registered in the dental care professionals register established under section 36B of the Dentists Act 1984; or]
 - (c) a dental technician.

Textual Amendments

- F1** Sch. 9 Group 7 item 2(b) substituted (with effect in accordance with art. 1(4)-(7) of the amending S.I.) by [The Dentists Act 1984 \(Amendment\) Order 2005 \(S.I. 2005/2011\)](#), **Sch. 6 para. 3** (with Sch. 7) (with transitional provisions in S.I. 2006/1671)

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