

1979 No. 246

VALUE ADDED TAX

The Value Added Tax (Medical Goods and Services) Order 1979

Made - - - - 5th March 1979

Laid before the House of Commons 12th March 1979

Coming into Operation 2nd April 1979

The Treasury, in exercise of the powers conferred on them by sections 12(4), 13(2) and 43(1) of the Finance Act 1972(a), and of all other powers enabling them in that behalf, hereby make the following Order:—

1. This Order may be cited as the Value Added Tax (Medical Goods and Services) Order 1979 and shall come into operation on 2nd April 1979.

2. Schedule 4 to the Finance Act 1972 shall be varied by amending Group 14 as follows:—

(a) Items 1 and 2 shall be deleted and there shall be substituted therefor the following:—

“1. The supply of any goods dispensed, by a person registered in the register of pharmaceutical chemists kept under the Pharmacy Act 1954(b) or the Pharmacy and Poisons Act (Northern Ireland) 1925(c), on the prescription of a person registered in the register of medical practitioners, the register of medical practitioners with limited registration or the dentists’ register.

2. The supply to the order of a person registered in the register of medical practitioners or the register of medical practitioners with limited registration to a chronically sick or disabled person, for domestic use, of medical or surgical appliances designed solely for the relief of a severe abnormality or severe injury.”;

(b) Note (3) shall be deleted and there shall be substituted therefor the following:—

“(3) In item 3 “chronically sick or disabled person” shall include only a person who, as a chronically sick or disabled person, is under the care of a person registered in the register of medical practitioners or the register of medical practitioners with limited registration.”;

(c) Note (5) shall be deleted and there shall be substituted therefor the following:—

“(5) 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 paragraph (3) of Article 7 of the Medical Qualifications (EEC Recognition) Order 1977(d), is to be treated as being registered in that

(a) 1972 c. 41; Schedules 4 and 5 were varied by S.I. 1978/1064.

(b) 1954 c. 61.

(c) 1925 c. 8 (N.I.).

(d) S.I. 1977/827.

list where he is entitled to be registered in accordance with that Article.”;

(d) The following note shall be added:—

“(6) For the purposes of this Group a person to whom paragraph 2 of Schedule 5 to the Medical Act 1978(a) applies is to be treated as being a fully registered medical practitioner while he continues to be so treated by virtue of that paragraph.”.

3. Schedule 5 to the Finance Act 1972 shall be varied by amending Group 7 as follows:—

(a) Item 1(a) shall be deleted and there shall be substituted therefor the following:—

“(a) the register of medical practitioners or the register of medical practitioners with limited registration;”;

(b) Item 1(h) shall be deleted and there shall be substituted therefor the following:—

“(h) the register of dispensers of hearing aids or the register of persons employing such dispensers maintained under section 2 of the Hearing Aid Council Act 1968(b).”;

(c) The following item shall be added:—

“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.”;

(d) Note (2) shall be deleted and there shall be substituted therefor the following:—

“(2) 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 paragraph (3) of Article 7 of the Medical Qualifications (EEC Recognition) Order 1977, is to be treated as being registered in that list where he is entitled to be registered in accordance with that Article.”;

(e) The following notes shall be added:—

“(4) For the purposes of this Group a person to whom paragraph 2 of Schedule 5 to the Medical Act 1978 applies is to be treated as being a fully registered medical practitioner while he continues to be so treated by virtue of that paragraph.

(5) Item 1 (a) to (g) includes supplies made by a person who is not registered or enrolled in any of the registers or rolls therein specified where the services are wholly performed or directly supervised by a person who is so registered or enrolled.”.

Peter Snape,
J. Dormand,
Two of the Lords Commissioners
of Her Majesty's Treasury.

5th March 1979.

(a) 1978 c. 12.

(b) 1968 c. 50.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order varies Group 14 of the Zero-rate Schedule to the Finance Act 1972 and Group 7 of the Exemption Schedule to that Act to take account of changes in the registers of qualified medical practitioners introduced by the Medical Act 1978. The Medical Act 1978 replaces the register of temporarily registered medical practitioners with a new register of medical practitioners with limited registration and transfers the list of visiting EEC practitioners to the main register of medical practitioners. This Order extends to medical practitioners on the new register the value added tax reliefs in both Group 14 and Group 7.

The Order extends also the exemption under Group 7 of the Exemption Schedule to include the provision of a deputising service for doctors, and in addition exempts the supply of medical services by persons whose names appear in the statutory registers and rolls referred to in the Group where such professional services are supplied through a third party – usually a limited company employing the persons concerned.

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