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 STATUTORY INSTRUMENTS
 

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1983 No. 499

## VALUE ADDED TAX

## The Value Added Tax (Health) Order 1983

<i>Made - - - -</i>	30th March 1983
<i>Laid before the House of Commons</i>	5th April 1983
<i>Coming into Operation</i>	1st May 1983

The Treasury, in exercise of the powers conferred on them by sections 13(2) and 16(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 (Health) Order 1983 and shall come into operation on 1st May 1983.

2. Group 7 of Schedule 5(b) to the Finance Act 1972 shall be varied by adding thereto the following items:

- “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.”

3. No tax is payable on the importation of any goods described in items 6, 7 and 8 of Group 7 of Schedule 5 to the Finance Act 1972.

*Donald Thompson,*  
*J. A. Cope,*  
Two of the Lords Commissioners  
of Her Majesty's Treasury.

30th March 1983.

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(a) 1972 c. 41; section 13(2) was amended by the Finance Act 1977 (c. 36), Schedule 6, paragraph 6.  
(b) Schedule 5 has been varied and the relevant instruments are S.I. 1978/1064, 1979/246, 1980/1602.

## EXPLANATORY NOTE

*(This Note is not part of the Order.)*

This Order exempts from value added tax supplies of human blood, of blood products for therapeutic purposes and of human organs and tissue for diagnostic or therapeutic purposes or medical research. It also relieves from VAT importations of such goods.

These exemptions are provided for in Article 13A 1(d) and Article 14 1(a) of the Sixth Council Directive of the EEC(a) on the harmonisation of value added tax.

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(a) 77/388/EEC (OJ No L145, 17.5.77, p.1).



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