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STATUTORY INSTRUMENTS

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**1995 No. 652**

**VALUE ADDED TAX**

**The Value Added Tax (Supply of  
Pharmaceutical Goods) Order 1995**

<i>Made</i>	- - - -	<i>8th March 1995</i>
<i>Laid before the House of Commons</i>	- - - -	<i>9th March 1995</i>
<i>Coming into force</i>	- -	<i>1st April 1995</i>

The Treasury, in exercise of the powers conferred on them by sections 30 (4) and 96 (9) of the Value Added Tax Act 1994<sup>(1)</sup> 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 (Supply of Pharmaceutical Goods) Order 1995 and shall come into force on 1st April 1995.

2. Group 12 (Drugs, Medicines, Aids for the Handicapped, Etc) of Schedule 8 to the Value Added Tax Act 1994 shall be varied in accordance with the provisions of this Order.

3. After item 1 there shall be inserted—

“**1A.** The supply of any goods in accordance with a requirement or authorisation under—

- (a) regulation 20 of the National Health Service (Pharmaceutical Services) Regulations 1992<sup>(2)</sup>;
- (b) regulation 34 of the National Health Service (General Medical Services) (Scotland) Regulations 1995<sup>(3)</sup>; or
- (c) regulation 41 of the Health and Personal Social Services (General Medical and Pharmaceutical Services) Regulations (Northern Ireland) 1973<sup>(4)</sup>,

by a person registered in the register of medical practitioners or the register of medical practitioners with limited registration.”

4. In Note (1), after the words “items 1” there shall be added “or item 1A”.

5. In Note (5), after the words “item 1” there shall be inserted “,1A”.

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(1) 1994 c. 23.

(2) S.I. 1992/662.

(3) S.I. 1995/416.

(4) S.R. & O. (N.I.) 1973 No. 421, relevant amending instruments are S.R. 1975 No. 180 and S.R. 1985 No. 69.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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8th March 1995

*Timothy Wood*  
*Timothy Kirkhope*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

**Status:** *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order varies Group 12 (Drugs, Medicines and Aids for the Handicapped) of Schedule 8 to the Value Added Tax Act 1994, with effect from 1st April 1995.

The Order introduces a new item 1A to the Group, which provides for the zero-rating of goods supplied by doctors who are required or authorised to provide pharmaceutical services on behalf of the National Health Service.