Order made by the Treasury, laid before the House of Commons under section 97(3) of the Value Added Tax Act 1994, for approval by a resolution of that House within twenty-eight days beginning with the day on which the Order was made, subject to extension for periods of dissolution, prorogation or adjournment for more than four days.

## STATUTORY INSTRUMENTS

## 1997 No. 2744

## **VALUE ADDED TAX**

The Value Added Tax (Drugs, Medicines and Aids for the Handicapped) Order 1997

Made 18th November 1997 Laid before the House of Commons 18th November 1997 1st January 1998

Coming into force

The Treasury, in exercise of the powers conferred on them by sections 30(4) and 96(9) of the Value Added Tax Act 1994(1) and of all other powers enabling them in that behalf, hereby make the following Order: