

## EXPLANATORY NOTE

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

This Order amends item 1 of Group 7 of Schedule 9 to the Value Added Tax Act 1994 (c. 23) so as to provide exemption from VAT for services supplied by a chiropractor who is registered on the register of chiropractors and for services supplied by persons who are not so registered where the services are wholly performed or directly supervised by a person who is so registered. The Order implements Article 13A(1)(c) of the Sixth Council Directive on the harmonisation of the laws of the member States relating to turnover taxes—common system of value added tax: uniform basis of assessment (77/388/EEC) (O.J. No. L145, 17.5.1977, p.1).