

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends Groups 12 and 15 of Schedule 8 to the Value Added Tax Act 1994 which make provision for the supply of certain goods and services at the zero rate.

The effect of this Order is to maintain the present scope of VAT reliefs available to the National Health Service following the introduction of Primary Care Trusts by the amendments to the National Health Service Act 1977 (c. 49) by the Health Act 1999 (c. 8). These Trusts will exercise functions delegated to them by Health Authorities.