
STATUTORY INSTRUMENTS

1996 No. 2949

VALUE ADDED TAX

The Value Added Tax (Pharmaceutical Chemists) Order 1996

Made - - - - 26th November 1996
Laid before the House of
Commons - - - - 26th November 1996
Coming into force - - 1st January 1997

The Treasury, in exercise of the powers conferred on them by sections 31(2) 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:

1. This Order may be cited as the Value Added Tax (Pharmaceutical Chemists) Order 1996 and shall come into force in relation to supplies made on or after 1st January 1997.

2. Group 7 (health and welfare) of Schedule 9 to the Value Added Tax Act 1994 shall be varied by inserting after Note (2) the following Note—

“(2A) Item 3 includes supplies of services made by a person who is not registered in either of the registers specified in that item where the services are wholly performed by a person who is so registered.”

26th November 1996

Bowen Wells
Michael Bates
Two of the Lords Commissioners of Her
Majesty’s Treasury

Status: This is the original version (as it was originally made). UK
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EXPLANATORY NOTE

(This note is not part of the Order)

This Order which comes into force on 1 January 1997, amends Group 7 of Schedule 9 to the Value Added Tax Act 1994 (c. 23).

Article 2 inserts a new Note (2A) so that supplies of services made by a person who is not registered in either of the registers of pharmaceutical chemists kept under the Pharmacy Act 1954 or the Pharmacy (Northern Ireland) Order 1976 are included within the exemption contained in item 3 of the Group where those services are wholly performed by a person who is so registered.