
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
Coming into force 1st January 1998

**THE VALUE ADDED TAX (DRUGS, MEDICINES
AND AIDS FOR THE HANDICAPPED) ORDER 1997**

1. This Order may be cited as the Value Added Tax...
2. Group 12 (supplies of drugs, medicines, aids for the handicapped,...
3. In item 1 (supply of goods dispensed under prescription), for...
4. In item 1A (supply of goods by doctors) after “any”...
5. After Note (2), there shall be inserted the following Note—...
6. In paragraph (b) of Note (4) delete “other than mechanically...
7. After Note (5), there shall be inserted the following Notes—...
Signature
Explanatory Note