

SCHEDULE 1

AMENDMENTS, REPEALS AND REVOCATIONS

PART 1

Primary legislation

Amendment of the Value Added Tax Act 1994

5.—(1) The Value Added Tax Act 1994⁽¹⁾ is amended as follows.

(2) In Part 2 of Schedule 8 (zero rating – the Groups: drugs, medicines, aids for the handicapped), in item 1 in Group 12, for “the register of pharmaceutical chemists kept under the Pharmacy Act 1954 or” substitute “the Register of Pharmacists maintained under the Pharmacists and Pharmacy Technicians Order 2007 or in the register of pharmaceutical chemists kept under”.

(3) In Part 2 of Schedule 9 (exemptions – the Groups: health and welfare), in item 3 in Group 7, for “the register of pharmaceutical chemists kept under the Pharmacy Act 1954 or” substitute “the Register of Pharmacists maintained under the Pharmacists and Pharmacy Technicians Order 2007 or in the register of pharmaceutical chemists kept under”.

(1) 1994 c.23; item 1 in Group 12 in Part 2 of Schedule 8 has been amended by S.I. 1997/2744 and 2006/1914.