

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 7— Health and welfare. (See end of Document for details)

SCHEDULES

SCHEDULE 9

EXEMPTIONS

PART II

THE GROUPS

Modifications etc. (not altering text)

- C1** Sch. 9 Pt. 2 applied by S.I. 1995/2518, reg. 84(5) (as substituted (with effect in accordance with reg. 1(3) of the amending S.I.) by [Value Added Tax \(Amendment\) \(No.2\) Regulations 2003 \(S.I. 2003/1069\)](#), regs. 1(1), 9)

GROUP 7— HEALTH AND WELFARE

Item No.

- 1 The supply of services [^{F1}consisting in the provision of medical care] by a person registered or enrolled in any of the following—
- (a) the register of medical practitioners ^{F2}...;
 - (b) either of the registers of ophthalmic opticians or the register of dispensing opticians kept under the ^{M1}Opticians Act 1989 or either of the lists kept under section 9 of that Act of bodies corporate carrying on business as ophthalmic opticians or as dispensing opticians;
 - (c) [^{F3}the register kept under [^{F4}the Health Professions Order 2001]] ;
 - [^{F5}(ca) the register of osteopaths maintained in accordance with the provisions of the Osteopaths Act 1993 ^{F6};]
 - [^{F7}(cb) the register of chiropractors maintained in accordance with the provisions of the Chiropractors Act 1994 ^{M2};]
 - (d) [^{F8}the register of qualified [^{F9}nurses, midwives and nursing associates] maintained under article 5 of the Nursing and Midwifery Order 2001];
 - ^{F10}(e)

Textual Amendments

- F1** Words in Sch. 9 Pt. II Group 7 item 1 inserted (1.5.2007) by [The Value Added Tax \(Health and Welfare\) Order 2007 \(S.I. 2007/206\)](#), arts. 1, 3

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- F2** Words in Sch. 9 Pt. II Group 7 omitted (coming into force in accordance with art. 1(2)(3) of the amending S.I.) by virtue of [The Medical Act 1983 \(Amendment\) and Miscellaneous Amendments Order 2006 \(S.I. 2006/1914\)](#), arts. 1(2), **75(2)(a)**
- F3** Words in Sch. 9 Pt. 2 Group 7 item 1(c) substituted (coming into force in accordance with art. 1(2)(3) of the amending S.I.) by [The Health Professions Order 2001 \(S.I. 2002/254\)](#), art. 48, **Sch. 4 para. 6** (with art. 3(19))
- F4** Words in Sch. 9 Pt. II substituted (2.12.2019) by [Children and Social Work Act 2017 \(c. 16\)](#), s. 70(2), **Sch. 5 para. 47(f)**; S.I. 2019/1436, reg. 2(s)
- F5** Sch. 9 Group 7 item 1(ca) inserted (12.6.1998) by S.I. 1998/1294, **arts. 1, 2**
- F6** [1993 c.21](#); this Act was amended by Schedule 2 to the [Chiropractors Act 1994 \(c.17\)](#).
- F7** Sch. 9 Pt. 2 Group 7 item 1 (cb) inserted (29.6.1999) by S.I. 1999/1575, **art. 2**
- F8** Sch. 9 Pt. 2 Group 7 item 1: words "the register of qualified nurses and midwives maintained under article 5 of the Nursing and Midwifery Order 2001" substituted for Sch. 9 Pt. II Group 7 item 1(d) (coming into force in accordance with art. 1(2)(3) of the amending S.I.) by virtue of [The Nursing and Midwifery Order 2001 \(S.I. 2002/253\)](#), art. 54, **Sch. 5 para. 12** (with art. 3(18))
- F9** Words in Sch. 9 Pt. II substituted (28.1.2019) by [The Nursing and Midwifery \(Amendment\) Order 2018 \(S.I. 2018/838\)](#), art. 1(3), **Sch. 3 para. 2**
- F10** Sch. 9 Pt. II Group 7 item 1(e) repealed (1.4.2010) by [Health and Social Care Act 2008 \(c. 14\)](#), s. 170(3)(4), **Sch. 15 Pt. 2**; S.I. 2010/708, art. 4(2)(d)

Marginal Citations

- M1** [1989 c. 44](#).
- M2** [1994 c. 17](#).

- 2 ^{F11}The supply of any services consisting in the provision of medical care, or the supply of dental prostheses, by]—
 - (a) a person registered in the dentists’ register;
 - ^{F12}(b) a person registered in the dental care professionals register established under section 36B of the Dentists Act 1984;]^{F13}...
 - ^{F13}(c)

Textual Amendments

- F11** Words in Sch. 9 Pt. II Group 7 item 2 substituted (1.5.2007) by [The Value Added Tax \(Health and Welfare\) Order 2007 \(S.I. 2007/206\)](#), arts. 1, **4(a)**
- F12** Sch. 9 Group 7 item 2(b) substituted (with effect in accordance with art. 1(4)-(7) of the amending S.I.) by [The Dentists Act 1984 \(Amendment\) Order 2005 \(S.I. 2005/2011\)](#), **Sch. 6 para. 3** (with Sch. 7) (with transitional provisions in [S.I. 2006/1671](#))
- F13** Sch. 9 Pt. II Group 7 item 2(c) and word omitted (1.5.2007) by virtue of [The Value Added Tax \(Health and Welfare\) Order 2007 \(S.I. 2007/206\)](#), arts. 1, **4(b)**

^{F14}2A The supply of any services or dental prostheses by a dental technician.]

Textual Amendments

- F14** Sch. 9 Pt. II Group 7 item 2A inserted (1.5.2007) by [The Value Added Tax \(Health and Welfare\) Order 2007 \(S.I. 2007/206\)](#), arts. 1, **5**

- 3 The supply of any services ^{F15}consisting in the provision of medical care] by a person registered in ^{F16}the register maintained under article 19 of the

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Pharmacy Order 2010 or in the register of pharmaceutical chemists kept under] the
M³Pharmacy (Northern Ireland) Order 1976.

Textual Amendments

- F15** Words in Sch. 9 Pt. II Group 7 item 3 inserted (1.5.2007) by [The Value Added Tax \(Health and Welfare\) Order 2007 \(S.I. 2007/206\)](#), arts. 1, 6
- F16** Words in Sch. 9 Pt. II Group 7 item 3 substituted (27.9.2010) by [The Pharmacy Order 2010 \(S.I. 2010/231\)](#), art. 1(5), **Sch. 4 para. 5(3)**; S.I. 2010/1621, art. 2(1), Sch.

Marginal Citations

- M3** [S.I.1976/1213 \(N.I. 22\)9](#).

- 4 The provision of care or medical or surgical treatment and, in connection with it, the supply of any goods, in any hospital [^{F17}or state-regulated institution].

Textual Amendments

- F17** Words in Sch. 9 Pt. 2 Group 7 Item 4 substituted (21.3.2002) by [The Value Added Tax \(Health and Welfare\) Order 2002 \(S.I. 2002/762\)](#), art. 3

- 5 The provision of a deputy for a person registered in the register of medical practitioners ^{F18}....

Textual Amendments

- F18** Words in Sch. 9 Pt. II Group 7 omitted (coming into force in accordance with art. 1(2)(3) of the amending S.I.) by virtue of [The Medical Act 1983 \(Amendment\) and Miscellaneous Amendments Order 2006 \(S.I. 2006/1914\)](#), arts. 1(2), **75(2)(b)**

- 6 Human blood.
- 7 Products for therapeutic purposes, derived from human blood.
- 8 Human (including foetal) organs or tissue for diagnostic or therapeutic purposes or medical research.
- [^{F19} The supply by—
- (a) a charity,
 - (b) a state-regulated private welfare institution [^{F20}or agency], or
 - (c) a public body,
- of welfare services and of goods supplied in connection with those welfare services.]

Textual Amendments

- F19** Sch. 9 Pt. 2 Group 7 Item 9 substituted (21.3.2002) by [The Value Added Tax \(Health and Welfare\) Order 2002 \(S.I. 2002/762\)](#), art. 4
- F20** Words in Sch. 9 Pt. 2 Group 7 Item 9(b) inserted (31.1.2003) by [Value Added Tax \(Health and Welfare\) Order 2003 \(S.I. 2003/24\)](#), arts. 1, 2, 3

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- 10 The supply, otherwise than for profit, of goods and services incidental to the provision of spiritual welfare by a religious community to a resident member of that community in return for a subscription or other consideration paid as a condition of membership.
- 11 The supply of transport services for sick or injured persons in vehicles specially designed for that purpose.

Notes:

- (1) Item 1 does not include the letting on hire of goods except where the letting is in connection with a supply of other services comprised in the item.
- (2) Paragraphs (a) to (d) of item 1 and paragraphs (a) and (b) of item 2 include supplies of services made by a person who is not registered or enrolled in any of the registers or rolls specified in those paragraphs where the services are wholly performed or directly supervised by a person who is so registered or enrolled.
- ^{F21}(2ZA)
- [^{F22}(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 [^{F23}or directly supervised] by a person who is so registered.]
- (3) Item 3 does not include the letting on hire of goods.
- ^{F24}(4)
- (5) In item 9 “public body” means—
- (a) a Government department within the meaning of section 41(6);
 - (b) a local authority;
 - (c) a body which acts under any enactment or instrument for public purposes and not for its own profit and which performs functions similar to those of a Government department or local authority.
- [^{F25}(6) In item 9 “welfare services” means services which are directly connected with—
- (a) the provision of care, treatment or instruction designed to promote the physical or mental welfare of elderly, sick, distressed or disabled persons,
 - (b) the care or protection of children and young persons, or
 - (c) the provision of spiritual welfare by a religious institution as part of a course of instruction or a retreat, not being a course or a retreat designed primarily to provide recreation or a holiday,
- and, in the case of services supplied by a state-regulated private welfare institution, includes only those services in respect of which the institution is so regulated.]
- (7) Item 9 does not include the supply of accommodation or catering except where it is ancillary to the provision of care, treatment or instruction.
- [^{F26}(8) In this Group “state-regulated” means approved, licensed, registered or exempted from registration by any Minister or other authority pursuant to a provision of a public general Act, other than a provision that is capable of being brought into effect at different times in relation to different local authority areas.

Here “Act” means—

- (a) an Act of Parliament;

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- (b) an Act of the Scottish Parliament;
- (c) an Act of the Northern Ireland Assembly;
- (d) an Order in Council under Schedule 1 to the Northern Ireland Act 1974 ^{F27};
- (e) a Measure of the Northern Ireland Assembly established under section 1 of the Northern Ireland Assembly Act 1973 ^{F28};
- (f) an Order in Council under section 1(3) of the Northern Ireland (Temporary Provisions) Act 1972 ^{F29};
- (g) an Act of the Parliament of Northern Ireland.]

Textual Amendments

- F21** Sch. 9 Pt. II Group 7 Note (2ZA) omitted (2.12.2019) by virtue of [Children and Social Work Act 2017](#) (c. 16), s. 70(2), [Sch. 5 para. 5](#); S.I. 2019/1436, reg. 2(s)
- F22** Sch. 9 group 7 Note (2A) inserted (1.1.1997) by S.I. 1996/2949, [arts. 1, 2](#)
- F23** Words in [Sch. 9 Pt. 2 Group 7 Note 2A](#) inserted (1.5.2023) by [The Value Added Tax Act 1994 \(Schedule 9\) \(Exemptions: Health and Welfare\) \(Amendment\) Order 2023](#) (S.I. 2023/388), [arts. 1, 2](#)
- F24** Sch. 9 Pt. II Group 7 Note (4) omitted (3.12.2007) by virtue of [The European Qualifications \(Health and Social Care Professions\) Regulations 2007](#) (S.I. 2007/3101), regs. 1(2), [65\(b\)](#)
- F25** Sch. 9 Pt. 2 Group 7 Note (6) substituted (21.3.2002) by [The Value Added Tax \(Health and Welfare\) Order 2002](#) (S.I. 2002/762), [art. 5](#)
- F26** Sch. 9 Pt. 2 Group 7 Note (8) inserted (21.3.2002) by [The Value Added Tax \(Health and Welfare\) Order 2002](#) (S.I. 2002/762), [art. 6](#)
- F27** 1974 c. 28, repealed by section 100 of and Schedule 15 to the [Northern Ireland Act 1998](#) (c. 47).
- F28** 1973 c. 17, repealed by section 100 of and Schedule 15 to the [Northern Ireland Act 1998](#) (c. 47).
- F29** 1972 c. 22, repealed by section 100 of and Schedule 15 to the [Northern Ireland Act 1998](#) (c. 47).

Textual Amendments

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