

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 1. (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.

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