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STATUTORY INSTRUMENTS

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**1995 No. 652**

**The Value Added Tax (Supply of  
Pharmaceutical Goods) Order 1995**

**3.** After item 1 there shall be inserted—

“**1A.** The supply of any goods in accordance with a requirement or authorisation under—

- (a) regulation 20 of the National Health Service (Pharmaceutical Services) Regulations 1992<sup>(1)</sup>;
- (b) regulation 34 of the National Health Service (General Medical Services) (Scotland) Regulations 1995<sup>(2)</sup>; or
- (c) regulation 41 of the Health and Personal Social Services (General Medical and Pharmaceutical Services) Regulations (Northern Ireland) 1973<sup>(3)</sup>,

by a person registered in the register of medical practitioners or the register of medical practitioners with limited registration.”.

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<sup>(1)</sup> S.I. 1992/662.

<sup>(2)</sup> S.I. 1995/416.

<sup>(3)</sup> S.R. & O. (N.I.) 1973 No. 421, relevant amending instruments are S.R. 1975 No. 180 and S.R. 1985 No. 69.