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STATUTORY INSTRUMENTS

1997 No. 2744

**The Value Added Tax (Drugs, Medicines
and Aids for the Handicapped) Order 1997**

1. This Order may be cited as the Value Added Tax (Drugs, Medicines and Aids for the Handicapped) Order 1997 and shall have effect, in relation to supplies made on or after 1st January 1998 and any acquisition or importation taking place, on or after that date.