

**1999 No. 1575**

**VALUE ADDED TAX**

**The Value Added Tax (Chiropractors) Order 1999**

<i>Made - - - -</i>	<i>8th June 1999</i>
<i>Laid before the House of Commons</i>	<i>8th June 1999</i>
<i>Coming into force</i>	<i>29th June 1999</i>

The Treasury, in exercise of the powers conferred on them by section 31(2) of the Value Added Tax Act 1994(a) and of all other powers enabling them in that behalf, hereby make the following Order:

**1.** This Order may be cited as the Value Added Tax (Chiropractors) Order 1999 and shall come into force on 29th June 1999 and shall have effect in relation to supplies made on or after that date.

**2.** Group 7 (health and welfare) of Schedule 9 to the Value Added Tax Act 1994(b) shall be varied by inserting after paragraph (ca) of item 1 of that Group—

“(cb) the register of chiropractors maintained in accordance with the provisions of the Chiropractors Act 1994(c);”.

8th June 1999

*Jane Kennedy*  
*Clive Betts*  
Two of the Lords Commissioners  
of Her Majesty’s Treasury

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(a) 1994 c. 23.

(b) Group 7 was amended by S.I. 1996/2949, 1998/1294 and Schedule 4 to the Nurses, Midwives and Health Visitors Act 1997 (c. 24).

(c) 1994 c. 17.

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order amends item 1 of Group 7 of Schedule 9 to the Value Added Tax Act 1994 (c. 23) so as to provide exemption from VAT for services supplied by a chiropractor who is registered on the register of chiropractors and for services supplied by persons who are not so registered where the services are wholly performed or directly supervised by a person who is so registered. The Order implements Article 13A(1)(c) of the Sixth Council Directive on the harmonisation of the laws of the member States relating to turnover taxes—common system of value added tax: uniform basis of assessment (77/388/EEC) (O.J. No. L145, 17.5.1977, p.1).

**£1.00**

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WO 4901 6/99 ON (MFK)