

**2000 No. 503**  
**VALUE ADDED TAX**

**The Value Added Tax (Drugs, Medicines, Aids for the  
Handicapped and Charities Etc) Order 2000**

*Made* - - - 29th February 2000  
*Laid before the House of Commons* 1st March 2000  
*Coming into force* 1st April 2000

The Treasury, in exercise of the powers conferred on them by sections 30(4) and 96(9) 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 (Drugs, Medicines, Aids for the Handicapped and Charities Etc) Order 2000 and shall come into force on 1st April 2000 in relation to supplies made on or after that date.

2. Schedule 8 to the Value Added Tax Act 1994 (zero-rating) shall be amended in accordance with Articles 3 and 4 below.

3. Note (5H) in Group 12 (supplies of drugs, medicines, aids for the handicapped, etc)(b) shall be amended by inserting after paragraph (e) the following—

“(ea) a Primary Care Trust established under section 16A of the National Health Service Act 1977(c);”.

4. Note (4) in Group 15 (charities etc)(d) shall be amended by adding after paragraph (i) the following—

“(j) a Primary Care Trust established under section 16A of the National Health Service Act 1977”.

29th February 2000

*Clive Betts*  
*Greg Pope*  
Two of the Lords Commissioners of Her Majesty's Treasury

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(a) 1994 c. 23.

(b) Group 12 was amended by S.I. 1995/652 and S.I. 1997/2744.

(c) 1977 c. 49; section 16A of the National Health Service Act 1977 was inserted by section 2(1) of the Health Act 1999 (c. 8).

(d) Group 15 was amended by paragraph 127 of Schedule 1 to the Health Authorities Act 1995 (c. 17) and sections 33 and 34 of the Finance Act 1997 (c. 16).

## **EXPLANATORY NOTE**

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

This Order amends Groups 12 and 15 of Schedule 8 to the Value Added Tax Act 1994 which make provision for the supply of certain goods and services at the zero rate.

The effect of this Order is to maintain the present scope of VAT reliefs available to the National Health Service following the introduction of Primary Care Trusts by the amendments to the National Health Service Act 1977 (c. 49) by the Health Act 1999 (c. 8). These Trusts will exercise functions delegated to them by Health Authorities.

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