

2002 No. 2813

VALUE ADDED TAX

The Value Added Tax (Drugs, Medicines, Aids for the Handicapped and Charities Etc) Order 2002

Made - - - - - *14th November 2002*

Laid before the House of Common *14th November 2002*

Coming into force - - - - - *5th December 2002*

The Treasury, in exercise of the powers conferred upon 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 2002 and comes into force on 5th December 2002.
2. Amend Schedule 8 to the Value Added Tax Act 1994 (zero-rating) as follows.
3. In Note (5H) in Group 12 (drugs, medicines, aids for the handicapped, etc)(b) for paragraph (a) substitute—
“(a) a Strategic Health Authority or Special Health Authority in England;
(aa) a Health Authority, Special Health Authority or Local Health Board in Wales;”.
4. In Note (4) in Group 15 (charities etc)(c) for paragraph (a) substitute—
“(a) a Strategic Health Authority or Special Health Authority in England;
(aa) a Health Authority, Special Health Authority or Local Health Board in Wales;”.

14th November 2002

John Heppell and Jim Fitzpatrick
Two of the Lords Commissioners of Her Majesty's Treasury

(a) 1994 c. 23.

(b) Group 12 was amended by S.I. 1995/652, 1997/2744, 2000/503, 2000/805 and 2001/754.

(c) Group 15 was amended by paragraph 127 of Schedule 1 to the Health Authorities Act 1995 (c. 17), section 33 and 34 of the Finance Act 1997 (c. 16), S.I. 2000/503 and 2000/805.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 5th December 2002, amends Groups 12 and 15 of Schedule 8 to the Value Added Tax Act 1994.

The effect of this Order is to maintain the present scope of VAT reliefs available to the National Health Service. This follows the renaming of English Health Authorities to Strategic Health Authorities and the introduction of Local Health Boards in Wales by the amendments to the National Health Service Act 1977 (c. 49) by the National Health Service Reform and Health Care Professions Act 2002 (c. 17).

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