
STATUTORY INSTRUMENTS

2003 No. 24

VALUE ADDED TAX

The Value Added Tax (Health and Welfare) Order 2003

<i>Made</i>	- - - -	<i>9th January 2003</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>9th January 2003</i>
<i>Coming into force</i>	- -	<i>31st January 2003</i>

The Treasury, in exercise of the powers conferred on them by section 31(2) of the Value Added Tax Act 1994⁽¹⁾ 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 (Health and Welfare) Order 2003 and comes into force on 31st January 2003.
2. Group 7 (Health and Welfare)⁽²⁾ of Schedule 9 to the Value Added Tax Act 1994 (Exemptions) shall be varied in accordance with article 3 below.
3. In paragraph (b) of item 9 after “a state-regulated private welfare institution” insert “or agency”.

9th January 2003

Jim Fitzpatrick
Philip Woolas
Two of the Lords Commissioners of Her
Majesty's Treasury

⁽¹⁾ 1994 c. 23.

⁽²⁾ Group 7 was amended by S.I.1996/2949; section 23(1) of and Schedule 4 to the Nurses, Midwives and Health Visitors Act 1997 (c. 24); S.I. 1998/1294; S.I. 1999/1575; S.I. 2002/762.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 31st January 2003, amends Group 7 of Schedule 9 to the Value Added Tax Act 1994 (c. 23). Group 7 makes provision for the exemption of the supply of health and welfare services.

The effect of this Order is to extend exemption to welfare services supplied by state-regulated private welfare agencies namely domiciliary care agencies, independent fostering agencies and voluntary adoption agencies.

Article 3 inserts a reference to such agencies in paragraph (b) of item 9.