

**2007 No. 206**

**VALUE ADDED TAX**

**The Value Added Tax (Health and Welfare) Order 2007**

*Approved by the House of Commons*

*Made - - - - 30th January 2007*

*Laid before the House of Commons 31st January 2007*

*Coming into force - - 1st May 2007*

The Treasury make the following Order in exercise of the powers conferred by section 31(2) of the Value Added Tax Act 1994(a):

1. This Order may be cited as the Value Added Tax (Health and Welfare) Order 2007 and comes into force on 1st May 2007.

2. Group 7(b) of Schedule 9 to the Value Added Tax Act 1994 (exemptions: health and welfare) is amended as follows.

3. In item 1, after “The supply of services” insert “consisting in the provision of medical care”.

4. In item 2—

(a) for “The supply of any services or dental prostheses by” substitute “The supply of any services consisting in the provision of medical care, or the supply of dental prostheses, by”, and

(b) omit paragraph (c) (together with the “or” before it).

5. After item 2 insert—

“2A The supply of any services or dental prostheses by a dental technician.”.

6. In item 3, after “The supply of any services” insert “consisting in the provision of medical care”.

*Alan Campbell*

*Frank Roy*

30th January 2007

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; 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. 2002/253; S.I. 2002/254; S.I. 2002/762; S.I. 2003/24 and S.I. 2005/2011.

## EXPLANATORY NOTE

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

This Order, which comes into force on 1st May 2007, 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 limit exemption for services provided by medical practitioners, dentists (including dental care professionals) and pharmaceutical chemists to those services that consist in the provision of medical care following a ruling by the European Court of Justice in the case of *Peter d'Ambrumenil and Dispute Resolution Services* (Case C-307/01).

Articles 3, 4 and 6 make this requirement express for medical practitioners, dentists (including dental care professionals) and pharmaceutical chemists respectively.

Article 5 retains the original provision in relation to supplies of services and dental prostheses by dental technicians.

A full regulatory impact assessment of the effect that this instrument will have on the costs of business and the voluntary sector is available from H M Revenue and Customs, 100 Parliament Street, London SW1A 2BQ and is annexed to the Explanatory Memorandum which is available alongside the instrument on the OPSI website.

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