
STATUTORY INSTRUMENTS

2014 No. 1111

The Value Added Tax (Drugs and Medicines) Order 2014

Amendment of Group 12 of Schedule 8 to the Value Added Tax Act 1994

2. In Group 12(1) of Schedule 8 to the Value Added Tax Act 1994 (zero-rating: drugs, medicines, aids for the handicapped, etc.), in Note (2B)—

(a) after paragraph (f), insert—

“(fa) a physiotherapist independent prescriber;

(fb) a podiatrist independent prescriber;”, and

(b) in the second sentence, after “pharmacist independent prescriber”, insert “, “physiotherapist independent prescriber”, “podiatrist independent prescriber””.

(1) Group 12 was amended by [S.I. 1995/652](#), [1997/2744](#), [2007/289](#) and [2009/2972](#); there are other amending instruments but none is relevant.