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STATUTORY INSTRUMENTS

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**2020 No. 250**

**The Value Added Tax (Drugs and Medicines) Order 2020**

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

3. In Group 12 of Schedule 8 to the Value Added Tax Act 1994 (zero-rating: drugs, medicines, aids for the disabled, etc.), in Note (2B), after paragraph (b), insert—

“(ba) an approved country health professional within the meaning given by regulation 213 of the Human Medicines Regulations 2012;”.