
STATUTORY INSTRUMENTS

2022 No. 1174

The Health and Social Care Act (Northern Ireland)
2022 (Consequential Amendments) Order 2022

PART 2

The United Kingdom

Value Added Tax Act 1994

5. In Part 2 of Schedule 8 (Zero-rated supplies of goods and services: groups) to the Value Added Tax Act 1994⁽¹⁾—

- (a) in the Notes to Group 12 (zero rating of medical goods and services), omit Note (5H)(c)⁽²⁾;
- (b) in the Notes to Group 15 (zero rating of goods and services in relation to charities), omit Note (4)(c)⁽³⁾.

⁽¹⁾ 1994 c. 23.

⁽²⁾ Note (5H)(c) was substituted by S.I. 2016/620.

⁽³⁾ Note (4)(c) was substituted by S.I. 2016/620.