
STATUTORY INSTRUMENTS

2023 No. 388

The Value Added Tax Act 1994 (Schedule 9) (Exemptions:
Health and Welfare) (Amendment) Order 2023

Amendment of Group 7 of Schedule 9 to the Value Added Tax Act 1994

2. In Part 2 of Schedule 9 to the Value Added Tax Act 1994 (exemptions), in Group 7 (health and welfare)(1), in Note (2A), after “services are wholly performed” insert “or directly supervised”.

(1) Relevant amending instruments are [S.I. 1996/2949](#), [S.I. 2007/206](#) and [S.I. 2010/231](#).