STATUTORY INSTRUMENTS

2016 No. 620

VALUE ADDED TAX

The Value Added Tax (Drugs, Medicines, Aids and Charities, etc.) Order 2016

Made - - - -	*6th June 2016*
Laid before the House of Commons - - - -	*7th June 2016*
Coming into force - -	*28th June 2016*

The Treasury make the following Order in exercise of the power conferred by section 30(4) of the Value Added Tax Act 1994(**1**).

Citation and commencement

1. This Order may be cited as the Value Added Tax (Drugs, Medicines, Aids and Charities, etc.) Order 2016 and comes into force on 28th June 2016.

Amendments to Schedule 8 to the Value Added Tax Act 1994

2.—(1) Schedule 8 to the Value Added Tax Act 1994 (zero-rating) is amended as follows.

(2) In Note (5H) of Group 12 (drugs, medicines, aids for the handicapped etc.)(**2**)—

(a) in paragraph (a), for "a Strategic Health Authority or" substitute "the National Health Service Commissioning Board or a",

(b) for paragraph (c) substitute—

"(c) the Regional Health and Social Care Board established under section 7 of the Health and Social Care (Reform) Act (Northern Ireland) 2009 or a Local Commissioning Group in Northern Ireland appointed under section 9 of that Act;",

(c) in paragraph (d)—

(**1**) 1994 c. 23.

(**2**) Group 12 was amended by S.I. 1995/652, S.I. 1997/2744, S.I. 2000/503, S.I. 2000/805, S.I. 2001/754, S.I. 2002/1397, S.I. 2002/2813, paragraph 98 of Schedule 4 to the Health and Social Care (Community Health and Standards) Act 2003 (c. 43), paragraph 174 of Schedule 1 to the National Health Service (Consequential Provisions) Act 2006 (c. 43), S.I. 2007/3101, S.I. 2009/2972, S.I. 2012/1916, S.I. 2013/601 and S.I. 2014/1111.