



VALUE ADDED TAX ACT 1996

VALUE ADDED TAX (PHARMACEUTICAL CHEMISTS) ORDER 1997

Laid before Tynwald 18 February 1997

Coming into operation 1st January 1997

In exercise of the powers conferred on the Treasury by sections 31(2) and 94(6) of the Value Added Tax Act 1996(a) and of all other powers enabling it in that behalf, the following Order is hereby made:

Citation and commencement

1. This Order may be cited as the Value Added Tax (Pharmaceutical Chemists) Order 1997 and shall be deemed to have come into operation on 1st January 1997.

Amendment

2. In Group 7 (health and welfare) of Schedule 10 to the Value Added Tax Act 1996 insert after Note (2) -

"(2A) Item 3 includes supplies of services made by a person who is not registered in either of the registers specified in that item where the services are wholly performed by a person who is so registered."

Made this

15th day of

January

1997

Minister for the Treasury

(a) 1996 c.1.

Price 20p

EXPLANATORY NOTE
(This note is not part of the Order)

This Order which comes into operation with effect from 1st January 1997, amends Group 7 of Schedule 10 to the Value Added Tax Act 1996.

Article 2 inserts a new note (2A) so that supplies of services made by a person who is not registered in either of the registers of pharmaceutical chemists kept under the Pharmacy Act 1954 (an Act of Parliament) or the Pharmacy (Northern Ireland) Order 1976 (an enactment of Parliament) are included within the exemption contained in item 3 of the Group where those services are wholly performed by a person who is so registered.