



VALUE ADDED TAX ACT 1996

VALUE ADDED TAX (HEALTH AND WELFARE) ORDER 2003

Laid before Tynwald

18th March 2003

Coming into operation

31 January 2003

In exercise of the powers conferred on the Treasury by section 31(2) 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 (Health and Welfare) Order 2003 and comes into operation on 31st January 2003.

Amendment

2. Group 7 (Health and Welfare) of Schedule 10 to the Value Added Tax Act 1996 (Exemptions) shall be varied in accordance with article 3.

3. In paragraph (b) of item 9 after "a state-regulated private welfare institution" insert "or agency".

Made this

29th

day of

January

2003

Minister for the Treasury

^(a) 1996 c.1.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into operation on 31st January 2003, amends Group 7 of Schedule 10 to the Value Added Tax Act 1996. Group 7 makes provision for the exemption of the supply of health and welfare services.

The effect of this Order is to extend exemption to welfare services supplied by state-regulated private welfare agencies namely domiciliary care agencies, independent fostering agencies and voluntary adoption agencies.

Article 3 inserts a reference to such agencies in paragraph (b) of item 9.