STATUTORY INSTRUMENTS

1974 No. 821

VALUE ADDED TAX

The Value Added Tax (Aids for Disabled) Order 1974

Made - - -	*9th May* 1974
Laid before the House of Commons	*10th May* 1974
Coming into Operation	*1st June* 1974

The Treasury, in exercise of the powers conferred on them by section 12(4) of the Finance Act 1972(a) and of all other powers enabling them in that behalf, hereby make the following Order:—

1. This Order may be cited as the Value Added Tax (Aids for Disabled) Order 1974 and shall come into operation on 1st June 1974.

2.—(*a*) The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(*b*) In this Order the words "the Schedule" shall mean Schedule 4 to the Finance Act 1972 as amended (c).

3. The following shall be substituted for Group 4 of the Schedule:—

"GROUP 4—TALKING BOOKS FOR THE BLIND AND HANDICAPPED AND WIRELESS SETS FOR THE BLIND

Item No.

1. The supply to the Royal National Institute for the Blind, the National Listening Library or other similar charities of—
   (*a*) magnetic tape specially adapted for the recording and reproduction of speech for the blind or severely handicapped;
   (*b*) tape recorders designed for the reproduction of sound from such tape;
   (*c*) parts and accessories for goods comprised in paragraphs (*a*) and (*b*) above.
2. The supply to a charity of wireless receiving sets solely for gratuitous loan to the blind.".

4. The following shall be substituted for Group 14 of the Schedule:—

"GROUP 14—DRUGS, MEDICINES, MEDICAL AND SURGICAL APPLIANCES, ETC.

(a) 1972 c. 41. (b) 1889 c. 63.

(c) The amending Orders are not relevant to the subject matter of this Order.

Item No.

1. The supply of any goods dispensed, by a person registered in the register of pharmaceutical chemists kept under the Pharmacy Act 1954(**a**) or the Pharmacy and Poisons Act (Northern Ireland) 1925(**b**), on the prescription of a person registered in the register of medical practitioners, the register of temporary registered medical practitioners or the dentists' register.

2. The supply to the order of a person registered in the register of medical practitioners or the register of temporarily registered medical practitioners, to a chronically sick or disabled person, for domestic use, of medical or surgical appliances designed solely for the relief of a severe abnormality or severe injury.

3. The supply to a chronically sick or disabled person, for domestic use, of the following:—

   (*a*) electrically or mechanically adjustable beds designed for invalids;

   (*b*) commode chairs, commode stools, devices incorporating a bidet jet and warm air drier and frames or other devices for sitting over or rising from a sanitary appliance;

   (*c*) chair lifts or stair lifts designed for use in connection with invalid wheel chairs;

   (*d*) hoists and lifters designed for use by invalids.

Notes:

(1) Section 12(3) of this Act does not apply to goods forming part of a description of supply in this Group.

(2) In item 2 "appliances" shall not include hearing aids, dentures, spectacles and contact lenses but shall be deemed to include—

(i) clothing, footwear and wigs;

(ii) invalid wheel chairs, and invalid carriages other than mechanically propelled vehicles intended or adapted for use on roads; and

(iii) renal haemodialysis units, oxygen concentrators, artificial respirators and other similar apparatus.

(3) In item 3 "chronically sick or disabled person" shall include only a person who is under the care of a person registered in the register of medical practitioners or the register of temporarily registered medical practitioners as a chronically sick or disabled person.".

Donald R. Coleman,
John Golding,
Two of the Lords Commissioners of Her Majesty's Treasury.

9th May 1974.

(**a**) 1954 c. 61. (**b**) 1925 c. 8. (N.I.).

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order amends the Schedule governing zero-rating for value added tax. It zero-rates the supply to:—

(*a*) the National Listening Library and certain other charities, of "talking books" and parts and accessories;

(*b*) any charity, of wireless receiving sets solely for gratuitous loan to the blind;

(*c*) chronically sick or disabled persons, for their domestic use, of medical or surgical appliances which are designed solely to relieve a severe abnormality or severe injury and which are the subject of a doctor's certificate;

(*d*) chronically sick or disabled persons, of adjustable beds, commode chairs, chair lifts, hoists and certain similar apparatus designed for use by invalids.

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