STATUTORY INSTRUMENTS

1980 No. 1602

VALUE ADDED TAX

The Value Added Tax (Health) Order 1980

Made - - - - - -	*20th October* 1980
Laid before the House of Commons	*5th November* 1980
Coming into Operation - -	*17th November* 1980

The Treasury, in exercise of the powers conferred on them by section 13(2) 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 (Health) Order 1980 and shall come into operation on 17th November 1980.

2. Schedule 5(b) to the Finance Act 1972 shall be varied by deleting item 4 of Group 7 and by substituting therefor the following:—

"4. The provision of care or medical or surgical treatment and, in connection with it, the supply of any goods, in any hospital or other institution approved, licensed, registered or exempted from registration by any Minister or other authority pursuant to a provision of a public general Act of Parliament or of the Northern Ireland Parliament or of a public general Measure of the Northern Ireland Assembly, not being a provision which is capable of being brought into effect at different times in relation to different local authority areas.".

Carol Mather,
Peter Morrison
Two of the Lords Commissioners
of Her Majesty's Treasury.

20th October 1980.

(a) 1972 c. 41, to which there are substantial amendments, not relevant to this Order, made by the Finance Act 1977 (c. 36).

(b) Schedule 5 has been varied and the relevant instruments are S.I. 1978/1064 and 1979/246.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order qualifies the exemption for care or medical or surgical treatment under item 4 of Group 7 of Schedule 5 to the Finance Act 1972 by excluding institutions approved, licensed, registered or exempted from registration under local legislation or general legislation applied locally.

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