STATUTORY INSTRUMENTS

1984 No. 1784

VALUE ADDED TAX

The Value Added Tax (Optical Appliances) Order 1984

Made - - -	14*th November* 1984
Laid before the House of Commons	19*th November* 1984
Coming into Operation	10*th December* 1984

The Treasury, in exercise of the powers conferred on them by section 17(2) of the Value Added Tax Act 1983(**a**) and all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Optical Appliances) Order 1984 and shall come into operation on 10th December 1984.

2. Group 7 (health) of Schedule 6 (exemptions) to the Value Added Tax Act 1983 shall be varied by the insertion, after item 1, of a new item as follows —

"1A. The supply of optical appliances the sale of which is exempted from the requirements of section 21(1) of the Opticians Act 1958(**b**) by the Sale of Optical Appliances Order of Council 1984(**c**).".

A. G. Hamilton,
T. Garel-Jones,
Two of the Lords Commissioners of Her Majesty's Treasury.

14th November 1984.

(**a**) 1983 c.55.
(**b**) 1958 c.32; section 21 was amended by the Health and Social Security Act 1984 (c.48), section 1(1)(*b*).
(**c**) S.I. 1984/1778.

EXPLANATORY NOTE

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

The supply of corrective spectacles by unregistered retailers will be permitted under the Sale of Optical Appliances Order of Council 1984 from 10th December 1984. The effect of the present Order is to extend exemption from VAT, which is restricted to supplies by registered opticians, to such supplies.

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