

VAT exemption for psychological care services from 1 July 2009

[Revenue & Customs Brief 43/08](#) announces the extension of the scope of exemption from VAT to the provision of medical care by psychologists in the fields of clinical, counselling, educational, forensic, health, occupational, and sport/exercise psychology. Certain services supplied to persons other than the patient, e.g. preparation of psychological reports for legal use, will remain taxable. The extension to the exemption has occurred due to regulation of psychologists by the Health Professionals Council with effect from 1 July 2009.

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