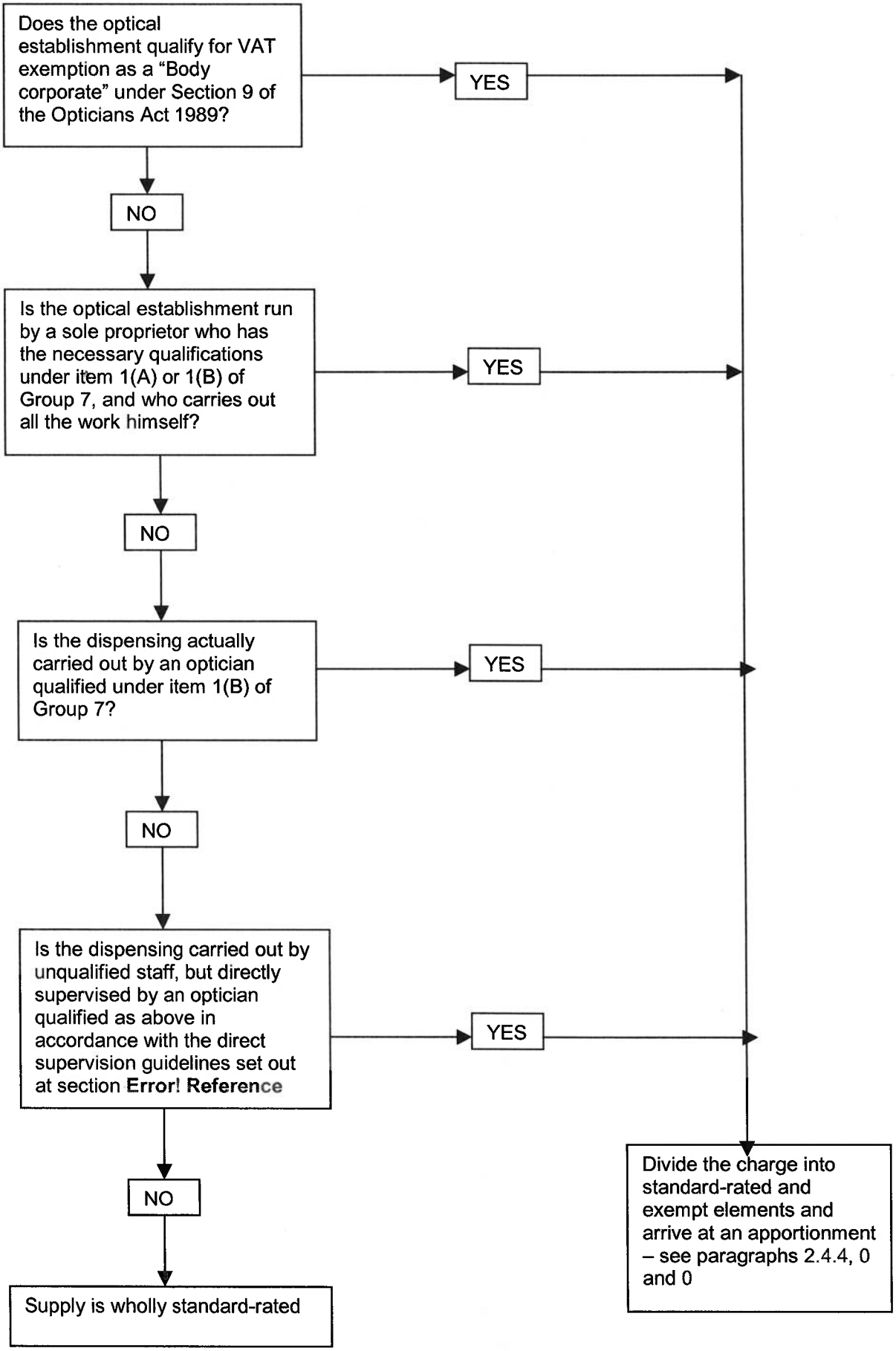
Does the optical establishment qualify for VAT exemption as a "Body corporate" under Section 9 of the Opticians Act 1989?
YES
NO
Is the optical establishment run by a sole proprietor who has the necessary qualifications under item 1(A) or 1(B) of Group 7, and who carries out all the work himself?
YES
NO
Is the dispensing actually carried out by an optician qualified under item 1(B) of Group 7?
YES
NO
Is the dispensing carried out by unqualified staff, but directly supervised by an optician qualified as above in accordance with the direct supervision guidelines set out at section Error! Reference
YES
NO
Supply is wholly standard-rated
Divide the charge into standard-rated and exempt elements and arrive at an apportionment – see paragraphs 2.4.4, 0 and 0