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Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Group 6—Education. (See end of Document for details)

SCHEDULES

SCHEDULE 6 **U.K.**

EXEMPTIONS

GROUP 6—EDUCATION **U.K.**

Item No.

VALID FROM 01/08/1994

^{F1}Item No.

Textual Amendments

F1 Words in [Sch. 6](#) Group 6 (Education) substituted (1.8.1994) by [S.I. 1994/1188, art. 2](#)

VALID FROM 01/08/1994

^{F2}Notes:

(1) For the purposes of this Group an “eligible body” is—

- (a) a school within the meaning of the Education Acts 1944 to 1993 ^{F3}, the Education (Scotland) Act 1980 ^{F4}, the Education and Libraries (Northern Ireland) Order 1986 ^{F5} or the Education Reform (Northern Ireland) Order 1989 ^{F6}, which is—
 - (i) provisionally or finally registered or deemed to be registered as a school within the meaning of the aforesaid legislation in a register of independent schools; or
 - (ii) a school in respect of which grants are made by the Secretary of State to the proprietor or managers; or
 - (iii) a maintained school within the meaning of the Education Act 1993 ^{F7} or the Education and Libraries (Northern Ireland) Order 1986; or
 - (iv) a public school within the meaning of section 135(1) of the Education (Scotland) Act 1980 ^{F8}; or
 - (v) a grant-maintained school within the meaning of section 22 of the Education Act 1993; or
 - (vi) a self-governing school within the meaning of section 1(3) of the Self-Governing Schools (Scotland) Act 1989 ^{F9}
 - (vii) a grant-maintained special school within the meaning of section 182(3) of the Education Act 1993; or

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- (viii) a grant-maintained integrated school within the meaning of Article 65 of the Education Reform (Northern Ireland) Order 1989^{F10};
- (b) a United Kingdom university, and any college, institution, school or hall of such a university;
- (c) an institution—
 - (i) falling within section 91(3)(a) or (b) or section 91(5)(b) or (c) of the Further and Higher Education Act 1992^{F11}; or
 - (ii) which is a designated institution as defined in section 44(2) of the Further and Higher Education (Scotland) Act 1992^{F12}; or
 - (iii) managed by a board of management as defined in section 36(1) of the Further and Higher Education (Scotland) Act 1992; or
 - (iv) to which grants are paid by the Department of Education for Northern Ireland under Article 66(2) of the Education and Libraries (Northern Ireland) Order 1986^{F13};
- (d) a public body of a description in Note (5) of Group 7 of Schedule 6 to this Act;
- (e) a body recognised under the British Council Recognition Scheme for the teaching of English as a foreign language.
- (f) a body not falling within paragraphs (a) to (e) above which—
 - (i) is precluded from distributing and does not distribute any profit it makes; and
 - (ii) applies any profits made from supplies of a description within this Group to the continuance or improvement of such supplies.
- (2) A supply by a body, which is an eligible body only by virtue of falling within Note (1) (e), shall not fall within this Group insofar as it consists of the provision of anything other than the teaching of English as a foreign language.
- (3) “Vocational training” means training or re-training for—
 - (a) any trade, profession or employment; or
 - (b) any voluntary work connected with—
 - (i) education, health, safety, or welfare; or
 - (ii) the carrying out of activities of a charitable nature; and
 - (c) for the purposes of item 5, includes the provision of work experience.
- (4) “Examination services” include the setting and marking of examinations, the setting of educational or training standards, the making of assessments and other services provided with a view to ensuring educational and training standards are maintained.
- (5) For the purposes of item 5 a supply of any goods or services shall not be taken to be essential to the provision of vocational training unless the goods or services in question are provided directly to the trainee.
- (6) For the purposes of item 6 a club is a “youth club” if—
 - (a) it is established to promote the social, physical, educational or spiritual development of its members;
 - (b) its members are mainly under twenty-one years of age; and
 - (c) it satisfies the requirements of Note (1)(f)(i) and (ii).

Textual Amendments

F2 Words in [Sch. 6](#) Group 6 (Education) substituted (1.8.1994) by [S.I. 1994/1188](#), [art. 2](#)

F3 [1993 c.35](#); for definition of school see [section 14\(5\)](#) of the [Further and Higher Education Act 1992](#) ([1992 c.13](#)).

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F4	1980 c.44.
F5	S.I. 1986/594 (N.I.3).
F6	S.I. 1989/2406 (N.I.20).
F7	1993 c.35.
F8	1980 c.44.
F9	1989 c.39.
F10	S.I. 1989/2406 (N.I.20).
F11	1992 c.13.
F12	1992 c.37.
F13	S.I. 1986/594 (N.I.3).

- 1 The provision of education or research by a school [^{F14}, eligible institution] or university.

Textual Amendments

F14 Words inserted by S.I. 1989/267, art. 2(a)

- 2 The provision, otherwise than for profit, of—
 (a) education or research of a kind provided by a school or university; or
 (b) training or re-training for any trade, profession or employment.
- 3 Private tuition, in subjects (except those of a recreational or sporting nature) which are normally taught in the course of education provided by a school or university, to an individual pupil by a teacher acting independently of any employer or organisation.
- 4 The supply of any goods or services incidental to the provision of any education, training or re-training comprised in items 1 and 2.
- 5 The provision of any instruction supplemental to the provision of any education comprised in items 1 and 2.
- 6 The provision by a youth club or association of youth clubs of the facilities available to its members.
- [^{F157} The supply to a person receiving training or retraining pursuant to any arrangements made by, or under the authority or direction of, the Secretary of State under section 2 of the Employment and Training Act 1973 or pursuant to any arrangements made by the Department of Economic Development under section 3 of the Employment and Training Act (Northern Ireland) 1950 of—
 (a) training or retraining for any trade, profession or employment, or

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- (b) any goods or services essential to such training or retraining, in respect of which payment is made by, or under the authority or direction of, the Secretary of State or by the Department of Economic Development, as the case may be.]

Textual Amendments

F15 Item 7 added by [S.I. 1988/1282](#), [art. 2](#)

Notes:

- (1) “Education” includes training in any form of art [^{F16}but excludes—
- (a) courses in English as a foreign language which are provided for payment which exceeds the full cost of providing the courses; and
 - (b) holiday courses of an essentially recreational or sporting nature.]
- (2) “School” in items 1, 2 and 3 means an institution which, within the meaning of the Education Acts 1944 to 1981, the ^{M1}Education (Scotland) Act 1980 or the Education and Libraries (Northern Ireland) Orders 1972, 1976 and 1980, provides primary or secondary education or both, and which—
- (a) either is provisionally or finally registered or deemed to be registered as a school within the meaning of the aforesaid legislation, in a register of independent schools or is a school in respect of which grants are made by the Secretary of State to the proprietor or managers; or
 - (b) is a voluntary school within the meaning of the ^{M2}Education Act 1944 or the Education and Libraries (Northern Ireland) Orders 1972, 1976 and 1980.
- (3) “University” means a United Kingdom university and includes any college, institution, school or hall of such a university.
- [^{F17}(3A) For the purposes of item 1 above “eligible institution” means—
- (a) an institution to which section 132(6) of the Education Reform Act 1988 applies;
 - (b) an institution to which section 77(5) of the Education (Scotland) Act 1980 applies;
 - (c) an institution to which grants are paid by the Department of Education for Northern Ireland under article 66(2) of the Education and Libraries (Northern Ireland) Order 1986;
 - (d) the Cambridge Institute of Education, the Royal College of Art and the Cranfield Institute of Technology.]
- (4) Paragraph (a) of item 2 does not include recreational or sporting activities except where they are provided as part of a general educational curriculum.
- [^{F18}(5) Item 4 applies only where:-
- (a) Supplies described in that item are made to the persons receiving education, training or re-training comprised in items 1 and 2 (hereinafter referred to as students) by the same person who provides them with that education, training or re-training; or
 - (b) Supplies described in that item are made to a person providing education, training or re-training comprised in items 1 or 2 (hereinafter referred to as the recipient), by another person providing such education, training or re-

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training and such supplies to his own students, and are directly used by the students of the recipient.]

- (6) Item 5 applies only where the instruction described in that item is provided to persons receiving education comprised in items 1 and 2 by the same person who provides them with that education.

Textual Amendments

F16 Words added by S.I. 1989/267, art. 2(b)

F17 Note (3A) inserted by S.I. 1989/267, art. 2(c)

F18 Note (5) substituted by S.I. 1987/1259, art. 2

Marginal Citations

M1 1980 c. 44.

M2 1944 c. 31.

Textual Amendments

F16 Words added by S.I. 1989/267, art. 2(b)

F17 Note (3A) inserted by S.I. 1989/267, art. 2(c)

F18 Note (5) substituted by S.I. 1987/1259, art. 2

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