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## SCHEDULES

### SCHEDULE 9

#### EXEMPTIONS

#### PART II

#### THE GROUPS

#### GROUP 1— LAND

*Item No.*

- 1 The grant of any interest in or right over land or of any licence to occupy land, or, in relation to land in Scotland, any personal right to call for or be granted any such interest or right, other than—
- (a) the grant of the fee simple in—
    - (i) a building which has not been completed and which is neither designed as a dwelling or number of dwellings nor intended for use solely for a relevant residential purpose or a relevant charitable purpose;
      - (ii) a new building which is neither designed as a dwelling or number of dwellings nor intended for use solely for a relevant residential purpose or a relevant charitable purpose after the grant;
      - (iii) a civil engineering work which has not been completed;
      - (iv) a new civil engineering work;
  - (b) a supply made pursuant to a developmental tenancy, developmental lease or developmental licence;
  - (c) the grant of any interest, right or licence consisting of a right to take game or fish unless at the time of the grant the grantor grants to the grantee the fee simple of the land over which the right to take game or fish is exercisable;
  - (d) the provision in an hotel, inn, boarding house or similar establishment of sleeping accommodation or of accommodation in rooms which are provided in conjunction with sleeping accommodation or for the purpose of a supply of catering;
  - (e) the grant of any interest in, right over or licence to occupy holiday accommodation;
  - (f) the provision of seasonal pitches for caravans, and the grant of facilities at caravan parks to persons for whom such pitches are provided;
  - (g) the provision of pitches for tents or of camping facilities;
  - (h) the grant of facilities for parking a vehicle;
  - (j) the grant of any right to fell and remove standing timber;

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- (k) the grant of facilities for housing, or storage of, an aircraft or for mooring, or storage of, a ship, boat or other vessel;
- (l) the grant of any right to occupy a box, seat or other accommodation at a sports ground, theatre, concert hall or other place of entertainment;
- (m) the grant of facilities for playing any sport or participating in any physical recreation; and
- (n) the grant of any right, including—
  - (i) an equitable right,
  - (ii) a right under an option or right of pre-emption, or
  - (iii) in relation to land in Scotland, a personal right,
 to call for or be granted an interest or right which would fall within any of paragraphs (a) or (c) to (m) above.

*Notes:*

[<sup>F1</sup>(1) “Grant” includes an assignment or surrender and the supply made by the person to whom an interest is surrendered when there is a reverse surrender.]

[<sup>F2</sup>(1A) A “reverse surrender” is one in which the person to whom the interest is surrendered is paid by the person by whom the interest is being surrendered to accept the surrender.]

- (2) A building shall be taken to be completed when an architect issues a certificate of practical completion in relation to it or it is first fully occupied, whichever happens first; and a civil engineering work shall be taken to be completed when an engineer issues a certificate of completion in relation to it or it is first fully used, whichever happens first.
- (3) [<sup>F3</sup>Notes (2) to (10) and (12)] to Group 5 of Schedule 8 apply in relation to this Group as they apply in relation to that Group.
- (4) A building or civil engineering work is new if it was completed less than three years before the grant.
- (5) Subject to Note (6), the grant of the fee simple in a building or work completed before 1st April 1989 is not excluded from this Group by paragraph (a)(ii) or (iv).
- (6) Note (5) does not apply where the grant is the first grant of the fee simple made on or after 1st April 1989 and the building was not fully occupied, or the work not fully used, before that date.
- (7) A tenancy of, lease of or licence to occupy a building or work is treated as becoming a developmental tenancy, developmental lease or developmental licence (as the case may be) when a tenancy of, lease of or licence to occupy a building or work, whose construction, reconstruction, enlargement or extension commenced on or after 1st January 1992, is treated as being supplied to and by the developer under paragraph 6(1) of Schedule 10 [<sup>F4</sup>(except where that paragraph applies by virtue of paragraph 5(1)(b) of that Schedule)].
- (8) Where a grant of an interest in, right over or licence to occupy land includes a valuable right to take game or fish, an apportionment shall be made to determine the supply falling outside this Group by virtue of paragraph (c).
- (9) “Similar establishment” includes premises in which there is provided furnished sleeping accommodation, whether with or without the provision of board or facilities

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for the preparation of food, which are used by or held out as being suitable for use by visitors or travellers.

- (10) “Houseboat” includes a houseboat within the meaning of Group 9 of Schedule 8.
- (11) Paragraph (e) includes—
- (a) any grant excluded from item 1 of Group 5 of Schedule 8 by [<sup>F5</sup>Note (13)] in that Group;
  - (b) any supply made pursuant to a tenancy, lease or licence under which the grantee is or has been permitted to erect and occupy holiday accommodation.
- (12) Paragraph (e) does not include a grant in respect of a building or part which is not a new building of—
- (a) the fee simple, or
  - (b) a tenancy, lease or licence to the extent that the grant is made for a consideration in the form of a premium.
- (13) “Holiday accommodation” includes any accommodation in a building, hut (including a beach hut or chalet), caravan, houseboat or tent which is advertised or held out as holiday accommodation or as suitable for holiday or leisure use, but excludes any accommodation within paragraph (d).
- (14) A seasonal pitch is a pitch—
- (a) which is provided for a period of less than a year, or
  - (b) which is provided for a year or a period longer than a year but which the person to whom it is provided is prevented by the terms of any covenant, statutory planning consent or similar permission from occupying by living in a caravan at all times throughout the period for which the pitch is provided.
- (15) “Mooring” includes anchoring or berthing.
- (16) Paragraph (m) shall not apply where the grant of the facilities is for—
- (a) a continuous period of use exceeding 24 hours; or
  - (b) a series of 10 or more periods, whether or not exceeding 24 hours in total, where the following conditions are satisfied—
    - (i) each period is in respect of the same activity carried on at the same place;
    - (ii) the interval between each period is not less than one day and not more than 14 days;
    - (iii) consideration is payable by reference to the whole series and is evidenced by written agreement;
    - (iv) the grantee has exclusive use of the facilities; and
    - (v) the grantee is a school, a club, an association or an organisation representing affiliated clubs or constituent associations.

#### Textual Amendments

- F1** Sch. 9 Pt. II Group 1 Note (1) substituted (1.3.1995) by [S.I. 1995/282](#), [arts. 1, 3](#)
- F2** Sch. 9 Pt. II Group 1 Note (1A) inserted (1.3.1995) by [S.I. 1995/282](#), [arts. 1, 4](#)
- F3** Words in Sch. 9 Pt. II Group 1 Note (3) substituted (1.3.1995) by [S.I. 1995/282](#), [arts. 1, 5](#)
- F4** Words in Sch. 9 Pt. II Group 1 Note (7) inserted (1.3.1995) by [S.I. 1995/282](#), [arts. 1, 6](#)
- F5** Words in Sch. 9 Pt. II Group 1 Note (11)(a) substituted (1.3.1995) by [S.I. 1995/282](#), [arts. 1, 7](#)

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#### Modifications etc. (not altering text)

- C1** Sch. 9 Pt. 2 Group 1 Note (2)(4) applied (28.11.2002) by S.I. 1995/2518, reg. 84(6) (as inserted by The Value Added Tax (Amendment) (No. 3) Regulations 2002 (S.I. 2002/2918), reg. 4)

#### Textual Amendments

- F1** Sch. 9 Pt. II Group 1 Note (1) substituted (1.3.1995) by S.I. 1995/282, arts. 1, 3  
**F2** Sch. 9 Pt. II Group 1 Note (1A) inserted (1.3.1995) by S.I. 1995/282, arts. 1, 4  
**F3** Words in Sch. 9 Pt. II Group 1 Note (3) substituted (1.3.1995) by S.I. 1995/282, arts. 1, 5  
**F4** Words in Sch. 9 Pt. II Group 1 Note (7) inserted (1.3.1995) by S.I. 1995/282, arts. 1, 6  
**F5** Words in Sch. 9 Pt. II Group 1 Note (11)(a) substituted (1.3.1995) by S.I. 1995/282, arts. 1, 7

#### Modifications etc. (not altering text)

- C1** Sch. 9 Pt. 2 Group 1 Note (2)(4) applied (28.11.2002) by S.I. 1995/2518, reg. 84(6) (as inserted by The Value Added Tax (Amendment) (No. 3) Regulations 2002 (S.I. 2002/2918), reg. 4)

### [<sup>F6</sup>GROUP 2 — INSURANCE]

#### Textual Amendments

- F6** Sch. 9 Pt. 2 Group 2 substituted (19.3.1997 with effect as mentioned in s. 38(2) of the amending Act) by 1997 c. 16, s. 38(1)(2)

- [<sup>F7</sup>1 The provision of insurance or reinsurance in the course of insurance business by—
- (a) a person who has permission under Part 4 of the Financial Services and Markets Act 2000 to effect or carry out contracts of insurance;
  - (b) a person who is exempt in respect of effecting or carrying out contracts of insurance by reason of an order under section 38 of that Act (and accordingly may effect or carry out contracts of insurance without contravening the general prohibition);
  - (c) a person who carries on an insurance market activity;
  - (d) a person (not falling within paragraph (a)) who would require permission to effect or carry out—
    - (i) a contract of insurance under which the benefits provided by that person are exclusively or primarily benefits in kind in the event of accident to or breakdown of a vehicle, or
    - (ii) a contract in the course of a Community co-insurance operation, but for the identity of the person carrying on that activity.]

#### Textual Amendments

- F7** Sch. 9 Group 2 item 1 substituted (1.12.2001) by S.I. 2001/3649, arts. 1, 347(2)

- [<sup>F8</sup>2 The provision by an insurer or reinsurer who belongs outside the United Kingdom of—

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- (a) insurance against any of the risks or other things described in the Annex to the first non-life insurance directive or in the Annex to the first life insurance directive, or
- (b) reinsurance relating to any of those risks or other things.]

**Textual Amendments**

**F8** Sch. 9 Group 2 item 2 substituted (1.12.2001) by S.I. 2001/3649, arts. 1, 347(3)

<sup>F9</sup>3 The provision of insurance or reinsurance by the Export Credits Guarantee Department.

**Textual Amendments**

**F9** Sch. 9 Pt. II group 2 substituted (19.3.1997 with effect as mentioned in s. 38(2) of the amending Act) by 1997 c. 16, s. 38(1)(2)

<sup>F10</sup>4 The provision by an insurance broker or insurance agent of any of the services of an insurance intermediary in a case in which those services—

- (a) are related (whether or not [<sup>F11</sup>a contract of insurance] is finally concluded) to any such provision of insurance or reinsurance as falls, or would fall, within item 1, 2 or 3; and
- (b) are provided by that broker or agent in the course of his acting in an intermediary capacity.

**Textual Amendments**

**F10** Sch. 9 Pt. II Group 2 substituted (19.3.1997 with effect as mentioned in s. 38(2) of the amending Act) by 1997 c. 16, s. 38(1)(2)

**F11** Words in Sch. 9 Group 2 item 4(a) substituted (1.12.2001) by S.I. 2001/3649, arts. 1, 347(4)

<sup>F12</sup>Notes:

[<sup>F13</sup>(A1) For the purposes of Item 1—

“Community co-insurance operation” has the same meaning as in the Council Directive of 30 May 1978 on the co-ordination of laws, regulations and administrative provisions relating to Community co-insurance (No. 78/473/EEC);

“insurance business” means business which consists of effecting and carrying out contracts of insurance;

“insurance market activity” has the meaning given in section 316(3) of the Financial Services and Markets Act 2000.

(B1) References—

- (a) in Items 1 and 4 to contracts of insurance, and
- (b) in Item 1 and Note (AI) to the effecting and carrying out of contracts of insurance,

must be read with section 22 of the Financial Services and Markets Act 2000, any relevant order under that section, and Schedule 2 to that Act.

(C1) In Item 2—

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- (a) “first non-life insurance directive” means the Council Directive of 24 July 1973 on the co-ordination of laws, regulations and administrative provisions relating to the taking up and pursuit of the business of direct insurance other than life assurance (No. [73/239/EEC](#));
  - (b) “first life insurance directive” means the Council Directive of 5 March 1979 on the co-ordination of laws, regulations and administrative provisions relating to the taking up and pursuit of the business of direct life assurance (No. [79/267/EEC](#).)]
- (1) For the purposes of item 4 services are services of an insurance intermediary if they fall within any of the following paragraphs—
- (a) the bringing together, with a view to the insurance or reinsurance of risks, of—
    - (i) persons who are or may be seeking insurance or reinsurance, and
    - (ii) persons who provide insurance or reinsurance;
  - (b) the carrying out of work preparatory to the conclusion of contracts of insurance or reinsurance;
  - (c) the provision of assistance in the administration and performance of such contracts, including the handling of claims;
  - (d) the collection of premiums.
- (2) For the purposes of item 4 an insurance broker or insurance agent is acting “in an intermediary capacity” wherever he is acting as an intermediary, or one of the intermediaries, between—
- (a) a person who provides any insurance or reinsurance the provision of which falls within item 1, 2 or 3, and
  - (b) a person who is or may be seeking insurance or reinsurance or is an insured person.
- (3) Where—
- (a) a person (“the supplier”) makes a supply of goods or services to another (“the customer”),
  - (b) the supply of the goods or services is a taxable supply and is not a zero-rated supply,
  - (c) a transaction under which insurance is to be or may be arranged for the customer is entered into in connection with the supply of the goods or services,
  - (d) a supply of services which are related (whether or not a contract of insurance is finally concluded) to the provision of insurance in pursuance of that transaction is made by—
    - (i) the person by whom the supply of the goods or services is made, or
    - (ii) a person who is connected with that person and, in connection with the provision of that insurance, deals directly with the customer,
 and
  - (e) the related services do not consist in the handling of claims under the contract for that insurance,
- those related services do not fall within item 4 unless the relevant requirements are fulfilled.
- (4) For the purposes of Note (3) the relevant requirements are—
- (a) that a document containing the statements specified in Note (5) is prepared;

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- (b) that the matters that must be stated in the document have been disclosed to the customer at or before the time when the transaction mentioned in Note (3)(c) is entered into; and
  - (c) that there is compliance with all such requirements (if any) as to—
    - (i) the preparation and form of the document,
    - (ii) the manner of disclosing to the customer the matters that must be stated in the document, and
    - (iii) the delivery of a copy of the document to the customer,as may be set out in a notice that has been published by the Commissioners and has not been withdrawn.
- (5) The statements referred to in Note (4) are—
- (a) a statement setting out the amount of the premium under any contract of insurance that is to be or may be entered into in pursuance of the transaction in question; and
  - (b) a statement setting out every amount that the customer is, is to be or has been required to pay, otherwise than by way of such a premium, in connection with that transaction or anything that is to be, may be or has been done in pursuance of that transaction.
- (6) For the purposes of Note (3) any question whether a person is connected with another shall be determined in accordance with section 839 of the Taxes Act.
- (7) Item 4 does not include—
- (a) the supply of any market research, product design, advertising, promotional or similar services; or
  - (b) the collection, collation and provision of information for use in connection with market research, product design, advertising, promotional or similar activities.
- (8) Item 4 does not include the supply of any valuation or inspection services.
- (9) Item 4 does not include the supply of any services by loss adjusters, average adjusters, motor assessors, surveyors or other experts except where—
- (a) the services consist in the handling of a claim under a contract of insurance or reinsurance;
  - (b) the person handling the claim is authorised when doing so to act on behalf of the insurer or reinsurer; and
  - (c) that person's authority so to act includes written authority to determine whether to accept or reject the claim and, where accepting it in whole or in part, to settle the amount to be paid on the claim.
- (10) Item 4 does not include the supply of any services which—
- (a) are supplied in pursuance of a contract of insurance or reinsurance or of any arrangements made in connection with such a contract; and
  - (b) are so supplied either—
    - (i) instead of the payment of the whole or any part of any indemnity for which the contract provides, or
    - (ii) for the purpose, in any other manner, of satisfying any claim under that contract, whether in whole or in part.

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#### Textual Amendments

**F13** Sch. 9 Group 2 Notes (A1)-(C1) inserted (1.12.2001) by [S.I. 2001/3649](#), [arts. 1](#), 347(5)

#### Textual Amendments

**F12** Sch. 9 Pt. II group 2 substituted (19.3.1997 with effect as mentioned in [s. 38\(2\)](#) of the amending Act) by [1997 c. 16, s. 38\(1\)\(2\)](#)

**F13** Sch. 9 Group 2 Notes (A1)-(C1) inserted (1.12.2001) by [S.I. 2001/3649](#), [arts. 1](#), 347(5)

### GROUP 3— POSTAL SERVICES

Item No.

1 The conveyance of postal packets by [<sup>F14</sup>the Post Office company].

#### Textual Amendments

**F14** Words in Sch. 9 Group 3 item 1 substituted (26.3.2001) by [2000 c. 26, s. 127\(4\)](#), [Sch. 8 para. 22\(4\)\(a\)](#); [S.I. 2000/2957, art. 2\(3\)](#), [Sch. 3](#) (as amended by [S.I. 2001/1148, arts. 2, 43\(1\)\(2\)](#), [Sch.](#) (with art. 34))

2 The supply by [<sup>F15</sup>the Post Office company] of any services in connection with the conveyance of postal packets.

#### Textual Amendments

**F15** Words in Sch. 9 Group 3 item 2 substituted (26.3.2001) by [2000 c. 26, s. 127\(4\)](#), [Sch. 8 para. 22\(4\)\(a\)](#); [S.I. 2000/2957, art. 2\(3\)](#), [Sch. 3](#) (as amended by [S.I. 2001/1148, arts. 2, 43\(1\)\(2\)](#), [Sch.](#) (with art. 34))

Notes:

(1) “Postal packet” has the same meaning as in [<sup>F16</sup>the Postal Services Act 2000].

(2) Item 2 does not include the letting on hire of goods.

#### Textual Amendments

**F16** Words in Sch. 9 Group 3 Note (1) substituted (26.3.2001) by [2000 c. 26, s. 127\(4\)](#), [Sch. 8 para. 22\(4\)\(b\)](#); [S.I. 2000/2957, art. 2\(3\)](#), [Sch. 3](#) (as amended by [S.I. 2001/1148, arts. 2, 43\(1\)\(2\)](#), [Sch.](#) (with art. 34))

#### Textual Amendments

**F16** Words in Sch. 9 Group 3 Note (1) substituted (26.3.2001) by [2000 c. 26, s. 127\(4\)](#), [Sch. 8 para. 22\(4\)\(b\)](#); [S.I. 2000/2957, art. 2\(3\)](#), [Sch. 3](#) (as amended by [S.I. 2001/1148, arts. 2, 43\(1\)\(2\)](#), [Sch.](#) (with art. 34))



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#### GROUP 4— BETTING, GAMING AND LOTTERIES

*Item No.*

- 1 The provision of any facilities for the placing of bets or the playing of any games of chance.
- 2 The granting of a right to take part in a lottery.

*Notes:*

- (1) Item 1 does not include—
  - (a) admission to any premises; or
  - (b) the granting of a right to take part in a game in respect of which a charge may be made by virtue of regulations under section 14 of the <sup>M1</sup>Gaming Act 1968 or regulations under Article 76 of the <sup>M2</sup>Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985; or
  - (c) the provision by a club of such facilities to its members as are available to them on payment of their subscription but without further charge; or
  - (d) the provision of a gaming machine.
- (2) “Game of chance” has the same meaning as in the Gaming Act 1968 or in the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985.
- (3) “Gaming machine” means a machine in respect of which the following conditions are satisfied, namely—
  - (a) it is constructed or adapted for playing a game of chance by means of it; and
  - (b) a player pays to play the machine (except where he has an opportunity to play payment free as the result of having previously played successfully) either by inserting a coin or token into the machine or in some other way; and
  - (c) the element of chance in the game is provided by means of the machine.

##### Marginal Citations

- M1** 1968 c. 65.  
**M2** S.I.1985/1204 (N.I.11).

##### Marginal Citations

- M1** 1968 c. 65.  
**M2** S.I.1985/1204 (N.I.11).

#### GROUP 5— FINANCE

*Item No.*

- 1 The issue, transfer or receipt of, or any dealing with, money, any security for money or any note or order for the payment of money.
- 2 The making of any advance or the granting of any credit.

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- 3 The provision of the facility of instalment credit finance in a hire-purchase, conditional sale or credit sale agreement for which facility a separate charge is made and disclosed to the recipient of the supply of goods.
- 4 The provision of administrative arrangements and documentation and the transfer of title to the goods in connection with the supply described in item 3 if the total consideration therefor is specified in the agreement and does not exceed £10.
- [<sup>F175</sup> The provision of intermediary services in relation to any transaction comprised in item 1, 2, 3, 4 or 6 (whether or not any such transaction is finally concluded) by a person acting in an intermediary capacity.]

**Textual Amendments**  
**F17** Sch. 9 Pt. II Group 5 Item 5, 5A substituted (10.3.1999) for Item 5 by [S.I. 1999/594, art. 3](#)

<sup>F18</sup>5A The underwriting of an issue within item 1 or any transaction within item 6..

**Textual Amendments**  
**F18** Sch. 9 Pt. II Group 5 Item 5, 5A substituted (10.3.1999) for Item 5 by [S.I. 1999/594, art. 3](#)

- 6 The issue, transfer or receipt of, or any dealing with, any security or secondary security being—
  - (a) shares, stocks, bonds, notes (other than promissory notes), debentures, debenture stock or shares in an oil royalty; or
  - (b) any document relating to money, in any currency, which has been deposited with the issuer or some other person, being a document which recognises an obligation to pay a stated amount to bearer or to order, with or without interest, and being a document by the delivery of which, with or without endorsement, the right to receive that stated amount, with or without interest, is transferable; or
  - (c) any bill, note or other obligation of the Treasury or of a Government in any part of the world, being a document by the delivery of which, with or without endorsement, title is transferable, and not being an obligation which is or has been legal tender in any part of the world; or
  - (d) any letter of allotment or rights, any warrant conferring an option to acquire a security included in this item, any renounceable or scrip certificates, rights coupons, coupons representing dividends or interest on such a security, bond mandates or other documents conferring or containing evidence of title to or rights in respect of such a security; or
  - (e) units or other documents conferring rights under any trust established for the purpose, or having the effect of providing, for persons having funds available for investment, facilities for the participation by them as beneficiaries under the trust, in any profits or income arising from the acquisition, holding, management or disposal of any property whatsoever.

<sup>F197</sup> .....

**Textual Amendments**  
**F19** Sch. 9 Pt. II Group 5 Item 7 omitted (10.3.1999) by virtue of [S.I. 1999/594, art. 4](#)

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- 8 The operation of any current, deposit or savings account.
- 9 The management of an authorised unit trust scheme or of a trust based scheme by the operator of the scheme.
- [<sup>F20</sup>10 The services of the authorised corporate director of an open-ended investment company so far as they consist in managing the company’s scheme property.]

#### Textual Amendments

**F20** Sch. 9 Pt. II Group 5 item 10 added (24.3.1997) by S.I. 1997/510, arts. 1, 2(a)

#### Notes:

- (1) Item 1 does not include anything included in item 6.
- [<sup>F21</sup>(1A) Item 1 does not include a supply of services which is preparatory to the carrying out of a transaction falling within that item.]
- (2) This Group does not include the supply of a coin or a banknote as a collectors’ piece or as an investment article.
- [<sup>F22</sup>(2A) This Group does not include a supply of services comprising the management of credit, other than such a supply made by the person granting the credit.
- (2B) For the purposes of this Group a person makes “a supply of services comprising the management of credit” if he performs any one or more of the following in relation to a credit, a credit card, a chargecard or a similar payment card, operation—
- (a) credit checking;
  - (b) valuation;
  - (c) authorisation services;
  - (d) taking decisions relating to a grant or an application for a grant of credit;
  - (e) creating and maintaining records relating to a grant or an application for a grant of credit on behalf of the credit provider; and
  - (f) monitoring a creditor’s payment record or dealing with overdue payments.]
- (3) Item 2 includes the supply of credit by a person, in connection with a supply of goods or services by him, for which a separate charge is made and disclosed to the recipient of the supply of goods or services.
- (4) This Group includes any supply by a person carrying on a credit card, charge card or similar payment card operation made in connection with that operation to a person who accepts the card used in the operation when presented to him in payment for goods or services.
- [<sup>F23</sup>(5) For the purposes of item 5 “intermediary services” consist of bringing together, with a view to the provision of financial services—
- (a) persons who are or may be seeking to receive financial services, and
  - (b) persons who provide financial services,
- together with (in the case of financial services falling within item 1, 2, 3 or 4) the performance of work preparatory to the conclusion of contracts for the provision of those financial services, but do not include the supply of any market research, product design, advertising, promotional or similar services or the collection, collation and provision of information in connection with such activities.

*Status: Point in time view as at 01/04/2002.*

*Changes to legislation: Value Added Tax Act 1994, Part II is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- (5A) For the purposes of item 5 a person is “acting in an intermediary capacity” wherever he is acting as an intermediary, or one of the intermediaries, between—
- (a) a person who provides financial services, and
  - (b) a person who is or may be seeking to receive financial services,
- unless the financial service in question is the grant of credit and he is also making supplies of services comprising the management of credit to the grantor, or prospective grantor, of the credit.
- (5B) For the purposes of notes 5 and 5A “financial services” means the carrying out of any transaction falling within item 1, 2, 3, 4 or 6.]
- [<sup>F24</sup>(6) In item 9—
- “authorised unit trust scheme” has the meaning given in section 237(3) of the Financial Services and Markets Act 2000;
- “operator” has the meaning given in section 237(2) of that Act; and
- “trust based scheme” means a scheme the purpose or effect of which is to enable persons taking part in the scheme, by becoming beneficiaries under a trust, to participate in or receive profits or income arising from the acquisition, holding, management or disposal of property of a kind described in section 239(3)(a) of the Financial Services and Markets Act 2000 or sums paid out of such profits or income.]
- [<sup>F25</sup>(7) For the purposes of item 10, a person is an authorised corporate director of an open-ended investment company if for the time being that person—
- (a) is a director of the company, and
  - (b) has responsibility for the management of, and is managing, the company’s scheme property.
- (8) For the purposes of item 10 and Note (7), an open-ended investment company’s scheme property is the property subject to the collective investment scheme constituted by that company.
- (9) In Note (7) “director”, in relation to an open-ended investment company, includes a person occupying in relation to it the position of director (by whatever name called).
- [ For the purposes of this Group—
- <sup>F26</sup>(10) “ collective investment scheme” has the meaning given in section 235 of the Financial Services and Markets Act 2000; and
- “open-ended investment company” has the meaning given in section 236 of that Act.]]

#### Textual Amendments

- F21** Sch. 9 Pt. II Group 5 Note (1A) inserted (10.3.1999) by [S.I. 1999/594, art. 5](#)
- F22** Sch. 9 Pt. II Group 5 Notes (2A)(2B) inserted (10.3.1999) by [S.I. 1999/594, art. 6](#)
- F23** Sch. 9 Pt. II Group 5 Notes (5)(5A)(5B) substituted (10.3.1999) for Note (5) by [S.I. 1999/594, art. 7](#)
- F24** Sch. 9 Group 5 Note (6) substituted (1.12.2001) by [S.I. 2001/3649, arts. 1, 348\(2\)](#)
- F25** Sch. 9 Pt. II Group 5 Notes (7)-(10) added (24.3.1997) by [S.I. 1997/510, arts. 1, 2\(b\)](#)
- F26** Sch. 9 Group 5 Note (10) substituted (1.12.2001) by [S.I. 2001/3649, arts. 1, 348\(3\)](#)

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#### Textual Amendments

- F21** Sch. 9 Pt. II Group 5 Note (1A) inserted (10.3.1999) by S.I. 1999/594, art. 5
- F22** Sch. 9 Pt. II Group 5 Notes (2A)(2B) inserted (10.3.1999) by S.I. 1999/594, art. 6
- F23** Sch. 9 Pt. II Group 5 Notes (5)(5A)(5B) substituted (10.3.1999) for Note (5) by S.I. 1999/594, art. 7
- F24** Sch. 9 Group 5 Note (6) substituted (1.12.2001) by S.I. 2001/3649, arts. 1, 348(2)
- F25** Sch. 9 Pt. II Group 5 Notes (7)-(10) added (24.3.1997) by S.I. 1997/510, arts. 1, 2(b)
- F26** Sch. 9 Group 5 Note (10) substituted (1.12.2001) by S.I. 2001/3649, arts. 1, 348(3)

### GROUP 6— EDUCATION

#### Item No.

- 1 The provision by an eligible body of—
- (a) education;
  - (b) research, where supplied to an eligible body; or
  - (c) vocational training.
- 2 The supply of private tuition, in a subject ordinarily taught in a school or university, by an individual teacher acting independently of an employer.
- 3 The provision of examination services—
- (a) by or to an eligible body; or
  - (b) to a person receiving education or vocational training which is—
    - (i) exempt by virtue of items 1, 2 [<sup>F27</sup> 5 or 5A]; or
    - (ii) provided otherwise than in the course or furtherance of a business.

#### Textual Amendments

- F27** Words in Sch. 9 Group 6 item 3(b)(i) substituted (28.7.2000 for certain purposes otherwise 1.4.2001) by 2000 c. 21, s. 149, Sch. 9 para. 47(2); S.I. 2001/654, art. 2(2), Sch. Pt. II (with art. 3)

- 4 The supply of any goods or services (other than examination services) which are closely related to a supply of a description falling within item 1 (the principal supply) by or to the eligible body making the principal supply provided—
- (a) the goods or services are for the direct use of the pupil, student or trainee (as the case may be) receiving the principal supply; and
  - (b) where the supply is to the eligible body making the principal supply, it is made by another eligible body.
- 5 The provision of vocational training, and the supply of any goods or services essential thereto by the person providing the vocational training, to the extent that the consideration payable is ultimately a charge to funds provided pursuant to arrangements made under section 2 of the <sup>M3</sup>Employment and Training Act 1973, section 1A of the <sup>M4</sup>Employment and Training Act (Northern Ireland) 1950 or section 2 of the <sup>M5</sup>Enterprise and New Towns (Scotland) Act 1990.

*Status: Point in time view as at 01/04/2002.*

*Changes to legislation: Value Added Tax Act 1994, Part II is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

**Marginal Citations**

- M3 1973 c.50.
- M4 1950 c. 29 (N.I).
- M5 1990 c. 35.

[<sup>F28</sup>5A The provision of education or vocational training and the supply, by the person providing that education or training, of any goods or services essential to that provision, to the extent that the consideration payable is ultimately a charge to funds provided by the Learning and Skills Council for England or the National Council for Education and Training for Wales under Part I or Part II of the Learning and Skills Act 2000.]

**Textual Amendments**

**F28** Sch. 9 Group 6 item 5A inserted (28.7.2000 for certain purposes otherwise 1.4.2001) by 2000 c. 21, s. 149, **Sch. 9 para. 47(3)**; S.I. 2001/654, art. 2(2), **Sch. Pt. II** (with art. 3)

6 The provision of facilities by—

- (a) a youth club or an association of youth clubs to its members; or
- (b) an association of youth clubs to members of a youth club which is a member of that association.

Notes:

- (1) For the purposes of this Group an “eligible body” is—
  - (a) a school within the meaning of [<sup>F29</sup>the Education Act 1996], the <sup>M6</sup>Education (Scotland) Act 1980, the <sup>M7</sup>Education and Libraries (Northern Ireland) Order 1986 or the <sup>M8</sup>Education Reform (Northern Ireland) Order 1989, 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 of which grants are made by the Secretary of State to the proprietor or managers; or
    - (iii) [<sup>F30</sup>a community, foundation or voluntary school within the meaning of the school Standards and Framework Act 1998, a special school within the meaning of section 337 of the Education Act 1996][<sup>F31</sup>or a maintained school within the meaning of] the <sup>M9</sup>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; or
    - <sup>F32</sup>(v) .....
    - (vi) a self-governing school within the meaning of section 1(3) of the <sup>M10</sup>Self-Governing Schools (Scotland) Act 1989; or
    - <sup>F33</sup>(vii) .....
    - (viii) a grant-maintained integrated school within the meaning of Article 65 of the Education Reform (Northern Ireland) Order 1989;
  - (b) a United Kingdom university, and any college, institution, school or hall of such a university;

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- (c) an institution—
    - (i) falling within section 91(3)(a) or (b) or section 91(5)(b) or (c) of the <sup>M11</sup>Further and Higher Education Act 1992; or
    - (ii) which is a designated institution as defined in section 44(2) of the <sup>M12</sup>Further and Higher Education (Scotland) Act 1992; 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 <sup>M13</sup>Education and Libraries (Northern Ireland) Order 1986; [<sup>F34</sup>or
    - (v) managed by a governing body established under the Further Education (Northern Ireland) Order 1997;]
  - (d) a public body of a description in Note (5) to Group 7 below;
  - [<sup>F35</sup>(e) a body 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;]
  - [<sup>F36</sup>(f) a body not falling within paragraphs (a) to (e) above which provides the teaching of English as a foreign language.]
- (2) A supply by a body, which is an eligible body only by virtue of falling within Note [<sup>F37</sup>1(f)], 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.
- [<sup>F38</sup>(3) “Vocational training” means—  
training, re-training or the provision of work experience 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.]
- (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.
- [<sup>F39</sup>(5A) For the purposes of item 5A a supply of any goods or services shall not be taken to be essential to the provision of education or vocational training unless—
  - (a) in the case of the provision of education, the goods or services are provided directly to the person receiving the education;
  - (b) in the case of the provision of vocational training, the goods or services are provided directly to the person receiving the training.]
- (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;

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- (b) its members are mainly under 21 years of age; and
- (c) it satisfies the requirements of Note (1)(f)(i) and (ii).

#### Textual Amendments

- F29** Words in Sch. 9 Group 6 Note (1)(a) substituted (1.11.1996) by 1996 c. 56, ss. 582(1), 583(2), **Sch. 37 Pt. I para. 125(a)**
- F30** Words in Sch. 9 Group 6 Note (1)(a)(iii) substituted (1.9.1999) by 1998 c. 31, s. 140(1), **Sch. 30 para. 51(a)** (with ss. 138(9), 144(6)); S.I. 1999/2323, art. 2(1), **Sch.**
- F31** Words in Sch. 9 Group 6 Note (1)(a)(iii) substituted (1.11.1996) by 1996 c. 56, ss. 582(1), 583(2), **Sch. 37 Pt. I para. 125(b)**
- F32** Sch. 9 Group 6 Note (1)(a)(v) repealed (1.9.1999) by 1998 c. 31, s. 140(1)(3), Sch. 30 para. 51(b), **Sch. 31** (with ss. 138(9), 144(6)); S.I. 1999/2323, art. 2(1), **Sch.**
- F33** Sch. 9 Group 6 Note (1)(a)(vii) repealed (1.9.1999) by 1998 c. 31, s. 140(1)(3), Sch. 30 para. 51(b), **Sch. 31** (with ss. 138(9), 144(6)); S.I. 1999/2323, art. 2(1), **Sch.**
- F34** Sch. 9 Group 6 Note 1(c)(v) and preceding word inserted (1.4.1998) by S.I. 1997/ 1772 (N.I. 15), art. 25, Sch. 4; S.R. 1998/82, **art. 2**
- F35** Sch. 9 Group 6 Note (1)(e) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 3**
- F36** Sch. 9 Group 6 Note (1)(f) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 4**
- F37** Words in Sch. 9 Group 6 Note (2) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 5**
- F38** Words in Sch. 9 Group 6 Note (3) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 6**
- F39** Sch. 9 Group 6 Note (5A) inserted (28.7.2000 for certain purposes otherwise 1.4.2001) by 2000 c. 21, s. 149, **Sch. 9 para. 47(4)**; S.I. 2001/654, art. 2(2), **Sch. Pt. II** (with art. 3)

#### Marginal Citations

- M6** 1980 c. 44.
- M7** S.I.1986/594 (N.I.3).
- M8** S.I.1989/2406 (N.I.20).
- M9** S.I.1986/594 (N.I.3).
- M10** 1989 c. 39.
- M11** 1992 c. 13.
- M12** 1992 c. 37.
- M13** S.I.1986/594 (N.I.3).

#### Textual Amendments

- F29** Words in Sch. 9 Group 6 Note (1)(a) substituted (1.11.1996) by 1996 c. 56, ss. 582(1), 583(2), **Sch. 37 Pt. I para. 125(a)**
- F30** Words in Sch. 9 Group 6 Note (1)(a)(iii) substituted (1.9.1999) by 1998 c. 31, s. 140(1), **Sch. 30 para. 51(a)** (with ss. 138(9), 144(6)); S.I. 1999/2323, art. 2(1), **Sch.**
- F31** Words in Sch. 9 Group 6 Note (1)(a)(iii) substituted (1.11.1996) by 1996 c. 56, ss. 582(1), 583(2), **Sch. 37 Pt. I para. 125(b)**
- F32** Sch. 9 Group 6 Note (1)(a)(v) repealed (1.9.1999) by 1998 c. 31, s. 140(1)(3), Sch. 30 para. 51(b), **Sch. 31** (with ss. 138(9), 144(6)); S.I. 1999/2323, art. 2(1), **Sch.**
- F33** Sch. 9 Group 6 Note (1)(a)(vii) repealed (1.9.1999) by 1998 c. 31, s. 140(1)(3), Sch. 30 para. 51(b), **Sch. 31** (with ss. 138(9), 144(6)); S.I. 1999/2323, art. 2(1), **Sch.**
- F34** Sch. 9 Group 6 Note 1(c)(v) and preceding word inserted (1.4.1998) by S.I. 1997/ 1772 (N.I. 15), art. 25, Sch. 4; S.R. 1998/82, **art. 2**
- F35** Sch. 9 Group 6 Note (1)(e) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 3**
- F36** Sch. 9 Group 6 Note (1)(f) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 4**
- F37** Words in Sch. 9 Group 6 Note (2) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 5**



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- F38** Words in Sch. 9 Group 6 Note (3) substituted (1.1.1995) by S.I. 1994/2969, arts. 1, 6  
**F39** Sch. 9 Group 6 Note (5A) inserted (28.7.2000 for certain purposes otherwise 1.4.2001) by 2000 c. 21, s. 149, Sch. 9 para. 47(4); S.I. 2001/654, art. 2(2), Sch. Pt. II (with art. 3)

#### Marginal Citations

- M6** 1980 c. 44.  
**M7** S.I.1986/594 (N.I.3).  
**M8** S.I.1989/2406 (N.I.20).  
**M9** S.I.1986/594 (N.I.3).  
**M10** 1989 c. 39.  
**M11** 1992 c. 13.  
**M12** 1992 c. 37.  
**M13** S.I.1986/594 (N.I.3).

### GROUP 7— HEALTH AND WELFARE

#### Item No.

- 1 The supply of services by a person registered or enrolled in any of the following—
- (a) the register of medical practitioners or the register of medical practitioners with limited registration;
  - (b) either of the registers of ophthalmic opticians or the register of dispensing opticians kept under the <sup>M14</sup>Opticians Act 1989 or either of the lists kept under section 9 of that Act of bodies corporate carrying on business as ophthalmic opticians or as dispensing opticians;
  - (c) [<sup>F40</sup>the register kept under the Health Professions Order 2001] ;
  - [<sup>F41</sup>(ca) the register of osteopaths maintained in accordance with the provisions of the Osteopaths Act 1993 <sup>F42</sup>.]
  - [<sup>F43</sup>(cb) the register of chiropractors maintained in accordance with the provisions of the Chiropractors Act 1994 <sup>M15</sup>.]
  - (d) [<sup>F44</sup>the register of qualified nurses and midwives maintained under article 5 of the Nursing and Midwifery Order 2001];
  - (e) the register of dispensers of hearing aids or the register of persons employing such dispensers maintained under section 2 of the <sup>M16</sup>Hearing Aid Council Act 1968.

#### Textual Amendments

- F40** Words in Sch. 9 Pt. 2 Group 7 item 1(c) substituted (coming into force in accordance with art. 1(2)(3) of the amending S.I.) by The Health Professions Order 2001 (S.I. 2002/254), art. 48, Sch. 4 para. 6 (with art. 3(19))  
**F41** Sch. 9 Group 7 item 1(ca) inserted (12.6.1998) by S.I. 1998/1294, arts. 1, 2  
**F42** 1993 c.21; this Act was amended by Schedule 2 to the Chiropractors Act 1994 (c.17).  
**F43** Sch. 9 Pt. 2 Group 7 item 1 (cb) inserted (29.6.1999) by S.I. 1999/1575, art. 2  
**F44** Sch. 9 Pt. 2 Group 7 item 1: words "the register of qualified nurses and midwives maintained under article 5 of the Nursing and Midwifery Order 2001" substituted for Sch. 9 Pt. II Group 7 item 1(d) (coming into force in accordance with art. 1(2)(3) of the amending S.I.) by virtue of The Nursing and Midwifery Order 2001 (S.I. 2002/253), art. 54, Sch. 5 para. 12 (with art. 3(18))

*Status: Point in time view as at 01/04/2002.*

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#### Marginal Citations

- M14** 1989 c. 44.  
**M15** 1994 c. 17.  
**M16** 1968 c. 50.

- 2 The supply of any services or dental prostheses by—
- (a) a person registered in the dentists' register;
  - (b) a person enrolled in any roll of dental auxiliaries having effect under section 45 of the <sup>M17</sup>Dentists Act 1984; or
  - (c) a dental technician.

#### Marginal Citations

- M17** 1984 c. 24.

- 3 The supply of any services by a person registered in the register of pharmaceutical chemists kept under the <sup>M18</sup>Pharmacy Act 1954 or the <sup>M19</sup>Pharmacy (Northern Ireland) Order 1976.

#### Marginal Citations

- M18** 1954 c. 61.  
**M19** S.I.1976/1213 (N.I. 22)9.

- 4 The provision of care or medical or surgical treatment and, in connection with it, the supply of any goods, in any hospital [<sup>F45</sup>or state-regulated institution] .

#### Textual Amendments

- F45** Words in Sch. 9 Pt. 2 Group 7 Item 4 substituted (21.3.2002) by [The Value Added Tax \(Health and Welfare\) Order 2002 \(S.I. 2002/762\)](#), **art. 3**

- 5 The provision of a deputy for a person registered in the register of medical practitioners or the register of medical practitioners with limited registration.
- 6 Human blood.
- 7 Products for therapeutic purposes, derived from human blood.
- 8 Human (including foetal) organs or tissue for diagnostic or therapeutic purposes or medical research.
- [<sup>F469</sup> The supply by—
- (a) a charity,
  - (b) a state-regulated private welfare institution, or
  - (c) a public body,
- of welfare services and of goods supplied in connection with those welfare services.]

*Status: Point in time view as at 01/04/2002.*

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### Textual Amendments

**F46** Sch. 9 Pt. 2 Group 7 Item 9 substituted (21.3.2002) by [The Value Added Tax \(Health and Welfare\) Order 2002 \(S.I. 2002/762\)](#), **art. 4**

- 10 The supply, otherwise than for profit, of goods and services incidental to the provision of spiritual welfare by a religious community to a resident member of that community in return for a subscription or other consideration paid as a condition of membership.
- 11 The supply of transport services for sick or injured persons in vehicles specially designed for that purpose.

Notes:

- (1) Item 1 does not include the letting on hire of goods except where the letting is in connection with a supply of other services comprised in the item.
- (2) Paragraphs (a) to (d) of item 1 and paragraphs (a) and (b) of item 2 include supplies of services made by a person who is not registered or enrolled in any of the registers or rolls specified in those paragraphs where the services are wholly performed or directly supervised by a person who is so registered or enrolled.
- [<sup>F47</sup>(2A) Item 3 includes supplies of services made by a person who is not registered in either of the registers specified in that item where the services are wholly performed by a person who is so registered.]
- (3) Item 3 does not include the letting on hire of goods.
- (4) For the purposes of this Group a person who is not registered in the visiting EEC practitioners list in the register of medical practitioners at the time he performs services in an urgent case as mentioned in subsection (3) of section 18 of the <sup>M20</sup>Medical Act 1983 is to be treated as being registered in that list where he is entitled to be registered in accordance with that section.
- (5) In item 9 “public body” means—
- (a) a Government department within the meaning of section 41(6);
  - (b) a local authority;
  - (c) a body which acts under any enactment or instrument for public purposes and not for its own profit and which performs functions similar to those of a Government department or local authority.
- [<sup>F48</sup>(6) In item 9 “welfare services” means services which are directly connected with—
- (a) the provision of care, treatment or instruction designed to promote the physical or mental welfare of elderly, sick, distressed or disabled persons,
  - (b) the care or protection of children and young persons, or
  - (c) the provision of spiritual welfare by a religious institution as part of a course of instruction or a retreat, not being a course or a retreat designed primarily to provide recreation or a holiday,
- and, in the case of services supplied by a state-regulated private welfare institution, includes only those services in respect of which the institution is so regulated.]
- (7) Item 9 does not include the supply of accommodation or catering except where it is ancillary to the provision of care, treatment or instruction.

*Status: Point in time view as at 01/04/2002.*

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- [<sup>F49</sup>(8) In this Group “state-regulated” means approved, licensed, registered or exempted from registration by any Minister or other authority pursuant to a provision of a public general Act, other than a provision that is capable of being brought into effect at different times in relation to different local authority areas.

Here “Act” means—

- (a) an Act of Parliament;
- (b) an Act of the Scottish Parliament;
- (c) an Act of the Northern Ireland Assembly;
- (d) an Order in Council under Schedule 1 to the Northern Ireland Act 1974 <sup>F50</sup>;
- (e) a Measure of the Northern Ireland Assembly established under section 1 of the Northern Ireland Assembly Act 1973 <sup>F51</sup>;
- (f) an Order in Council under section 1(3) of the Northern Ireland (Temporary Provisions) Act 1972 <sup>F52</sup>;
- (g) an Act of the Parliament of Northern Ireland.]

#### Textual Amendments

- F47** Sch. 9 group 7 Note (2A) inserted (1.1.1997) by [S.I. 1996/2949](#), [arts. 1, 2](#)
- F48** Sch. 9 Pt. 2 Group 7 Note (6) substituted (21.3.2002) by [The Value Added Tax \(Health and Welfare\) Order 2002 \(S.I. 2002/762\)](#), [art. 5](#)
- F49** Sch. 9 Pt. 2 Group 7 Note (8) inserted (21.3.2002) by [The Value Added Tax \(Health and Welfare\) Order 2002 \(S.I. 2002/762\)](#), [art. 6](#)
- F50** 1974 c. 28, repealed by section 100 of and Schedule 15 to the [Northern Ireland Act 1998 \(c. 47\)](#).
- F51** 1973 c. 17, repealed by section 100 of and Schedule 15 to the [Northern Ireland Act 1998 \(c. 47\)](#).
- F52** 1972 c. 22, repealed by section 100 of and Schedule 15 to the [Northern Ireland Act 1998 \(c. 47\)](#).

#### Marginal Citations

- M20** 1983 c. 54.

#### Textual Amendments

- F47** Sch. 9 group 7 Note (2A) inserted (1.1.1997) by [S.I. 1996/2949](#), [arts. 1, 2](#)
- F48** Sch. 9 Pt. 2 Group 7 Note (6) substituted (21.3.2002) by [The Value Added Tax \(Health and Welfare\) Order 2002 \(S.I. 2002/762\)](#), [art. 5](#)
- F49** Sch. 9 Pt. 2 Group 7 Note (8) inserted (21.3.2002) by [The Value Added Tax \(Health and Welfare\) Order 2002 \(S.I. 2002/762\)](#), [art. 6](#)
- F50** 1974 c. 28, repealed by section 100 of and Schedule 15 to the [Northern Ireland Act 1998 \(c. 47\)](#).
- F51** 1973 c. 17, repealed by section 100 of and Schedule 15 to the [Northern Ireland Act 1998 \(c. 47\)](#).
- F52** 1972 c. 22, repealed by section 100 of and Schedule 15 to the [Northern Ireland Act 1998 \(c. 47\)](#).

#### Marginal Citations

- M20** 1983 c. 54.

## GROUP 8— BURIAL AND CREMATION

Item No.

- 1 The disposal of the remains of the dead.

*Status: Point in time view as at 01/04/2002.*

*Changes to legislation: Value Added Tax Act 1994, Part II is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- 2 The making of arrangements for or in connection with the disposal of the remains of the dead.

**[<sup>F53</sup>GROUP 9— SUBSCRIPTIONS TO TRADE UNIONS,  
PROFESSIONAL AND OTHER PUBLIC INTEREST BODIES]**

**Textual Amendments**

**F53** Sch. 9 Pt. II Group 9: heading substituted (1.12.1999) by S.I. 1999/2834, art. 4(a)

*Item No.*

- 1 The supply to its members of such services and, in connection with those services, of such goods as are both referable only to its aims and available without payment other than a membership subscription by any of the following non-profit-making organisations—
- (a) a trade union or other organisation of persons having as its main object the negotiation on behalf of its members of the terms and conditions of their employment;
  - (b) a professional association, membership of which is wholly or mainly restricted to individuals who have or are seeking a qualification appropriate to the practice of the profession concerned;
  - (c) an association, the primary purpose of which is the advancement of a particular branch of knowledge, or the fostering of professional expertise, connected with the past or present professions or employments of its members;
  - (d) an association, the primary purpose of which is to make representations to the Government on legislation and other public matters which affect the business or professional interests of its members.
- [<sup>F54</sup>(e) a body which has objects which are in the public domain and are of a political, religious, patriotic, philosophical, philanthropic or civic nature.]

**Textual Amendments**

**F54** Sch. 9 Pt. II Group 9 Item 1(e) added (1.12.1999) by S.I. 1999/2834, art. 4(b)

*Note:*

- (1) Item 1 does not include any right of admission to any premises, event or performance, to which non-members are admitted for a consideration.
- (2) “Trade union” has the meaning assigned to it by section 1 of the <sup>M21</sup>Trade Union and Labour Relations (Consolidation) Act 1992.
- (3) Item 1 shall include organisations and associations the membership of which consists wholly or mainly of constituent or affiliated associations which as individual associations would be comprised in the item; and “member” shall be construed as including such an association and “membership subscription” shall include an affiliation fee or similar levy.

*Status: Point in time view as at 01/04/2002.*

*Changes to legislation: Value Added Tax Act 1994, Part II is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- (4) Paragraph (c) does not apply unless the association restricts its membership wholly or mainly to individuals whose present or previous professions or employments are directly connected with the purposes of the association.
- (5) Paragraph (d) does not apply unless the association restricts its membership wholly or mainly to individuals or corporate bodies whose business or professional interests are directly connected with the purposes of the association.

**Marginal Citations**

**M21** 1992 c. 52.

**Marginal Citations**

**M21** 1992 c. 52.

**GROUP 10— SPORT, SPORTS COMPETITIONS AND PHYSICAL EDUCATION**

*Item No.*

- 1 The grant of a right to enter a competition in sport or physical recreation where the consideration for the grant consists in money which is to be allocated wholly towards the provision of a prize or prizes awarded in that competition.
- 2 The grant, by [<sup>F55</sup>an eligible body] established for the purposes of sport or physical recreation, of a right to enter a competition in such an activity.

**Textual Amendments**

**F55** Words in Sch. 9 Pt. II Group 10 Item 2 substituted (1.1.2000) by [S.I. 1999/1994, art. 3](#)

- 3 The supply by [<sup>F56</sup>an eligible body] to an individual, except, where the body operates a membership scheme, an individual who is not a member, of services closely linked with and essential to sport or physical education in which the individual is taking part.

**Textual Amendments**

**F56** Words in Sch. 9 Pt. II Group 10 Item 3 substituted (1.1.2000) by [S.I. 1999/1994, art. 3](#)

*Notes:*

- (1) Item 3 does not include the supply of any services by [<sup>F57</sup>an eligible body] of residential accommodation, catering or transport.
- (2) An individual shall only be considered to be a member of [<sup>F57</sup>an eligible body] for the purpose of Item 3 where he is granted membership for a period of three months or more.

*Status: Point in time view as at 01/04/2002.*

*Changes to legislation: Value Added Tax Act 1994, Part II is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- [<sup>F58</sup>(2A) Subject to Notes (2C) and (3), in this Group “eligible body” means [<sup>F57</sup>an eligible body] which–
- (a) is precluded from distributing any profit it makes, or is allowed to distribute any such profit by means only of distributions to a non-profit making body;
  - (b) applies in accordance with Note (2B) any profits it makes from supplies of a description within Item 2 or 3; and
  - (c) is not subject to commercial influence.
- (2B) For the purposes of Note (2A)(b) the application of profits made by any body from supplies of a description within Item 2 or 3 is in accordance with this Note only if those profits are applied for one or more of the following purposes, namely–
- (a) the continuance or improvement of any facilities made available in or in connection with the making of the supplies of those descriptions made by that body;
  - (b) the purposes of a non-profit making body.
- (2C) In determining whether the requirements of Note (2A) for being an eligible body are satisfied in the case of any body, there shall be disregarded any distribution of amounts representing unapplied or undistributed profits that falls to be made to the body’s members on its winding-up or dissolution.]
- (3) In Item 3 a “non-profit making body” does not include—
- (a) a local authority;
  - (b) a Government department within the meaning of section 41(6); or
  - (c) a non-departmental public body which is listed in the 1993 edition of the publication prepared by the Office of Public Service and Science and known as Public Bodies.
- [<sup>F59</sup>(4) For the purposes of this Group a body shall be taken, in relation to a sports supply, to be subject to commercial influence if, and only if, there is a time in the relevant period when–
- (a) a relevant supply was made to that body by a person associated with it at that time;
  - (b) an emolument was paid by that body to such a person;
  - (c) an agreement existed for either or both of the following to take place after the end of that period, namely–
    - (i) the making of a relevant supply to that body by such a person; or
    - (ii) the payment by that body to such a person of any emoluments.
- (5) In this Group “the relevant period”, in relation to a sports supply, means–
- (a) where that supply is one made before 1st January 2003, the period beginning with 14th January 1999 and ending with the making of that sports supply; and
  - (b) where that supply is one made on or after 1st January 2003, the period of three years ending with the making of that sports supply.
- (6) Subject to Note (7), in this Group “relevant supply”, in relation to any body, means a supply falling within any of the following paragraphs–
- (a) the grant of any interest in or right over land which at any time in the relevant period was or was expected to become sports land;
  - (b) the grant of any licence to occupy any land which at any such time was or was expected to become sports land;

*Status: Point in time view as at 01/04/2002.*

*Changes to legislation: Value Added Tax Act 1994, Part II is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- (c) the grant, in the case of land in Scotland, of any personal right to call for or be granted any such interest or right as is mentioned in paragraph (a) above;
  - (d) a supply arising from a grant falling within paragraph (a), (b) or (c) above, other than a grant made before 1st April 1996;
  - (e) the supply of any services consisting in the management or administration of any facilities provided by that body;
  - (f) the supply of any goods or services for a consideration in excess of what would have been agreed between parties entering into a commercial transaction at arm's length.
- (7) A supply which has been, or is to be or may be, made by any person shall not be taken, in relation to a sports supply made by any body, to be a relevant supply for the purposes of this Group if—
- (a) the principal purpose of that body is confined, at the time when the sports supply is made, to the provision for employees of that person of facilities for use for or in connection with sport or physical recreation, or both;
  - (b) the supply in question is one made by a charity or local authority or one which (if it is made) will be made by a person who is a charity or local authority at the time when the sports supply is made;
  - (c) the supply in question is a grant falling within Note (6)(a) to (c) which has been made, or (if it is made) will be made, for a nominal consideration;
  - (d) the supply in question is one arising from such a grant as is mentioned in paragraph (c) above and is not itself a supply the consideration for which was, or will or may be, more than a nominal consideration; or
  - (e) the supply in question—
    - (i) is a grant falling within Note (6)(a) to (c) which is made for no consideration; but
    - (ii) falls to be treated as a supply of goods or services, or (if it is made) will fall to be so treated, by reason only of the application, in accordance with paragraph 9 of Schedule 4, of paragraph 5 of that Schedule.
- (8) Subject to Note (10), a person shall be taken, for the purposes of this Group, to have been associated with a body at any of the following times, that is to say—
- (a) the time when a supply was made to that body by that person;
  - (b) the time when an emolument was paid by that body to that person; or
  - (c) the time when an agreement was in existence for the making of a relevant supply or the payment of emoluments,
- if, at that time, or at another time (whether before or after that time) in the relevant period, that person was an officer or shadow officer of that body or an intermediary for supplies to that body.
- (9) Subject to Note (10), a person shall also be taken, for the purposes of this Group, to have been associated with a body at a time mentioned in paragraph (a), (b) or (c) of Note (8) if, at that time, he was connected with another person who in accordance with that Note—
- (a) is to be taken to have been so associated at that time; or
  - (b) would be taken to have been so associated were that time the time of a supply by the other person to that body.



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*Status: Point in time view as at 01/04/2002.*

*Changes to legislation: Value Added Tax Act 1994, Part II is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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- (10) Subject to Note (11), a person shall not be taken for the purposes of this Group to have been associated with a body at a time mentioned in paragraph (a), (b) or (c) of Note (8) if the only times in the relevant period when that person or the person connected with him was an officer or shadow officer of the body are times before 1st January 2000.
- (11) Note (10) does not apply where (but for that Note) the body would be treated as subject to commercial influence at any time in the relevant period by virtue of—
- (a) the existence of any agreement entered into on or after 14th January 1999 and before 1st January 2000; or
  - (b) anything done in pursuance of any such agreement.
- (12) For the purposes of this Group a person shall be taken, in relation to a sports supply, to have been at all times in the relevant period an intermediary for supplies to the body making that supply if—
- (a) at any time in that period either a supply was made to him by another person or an agreement for the making of a supply to him by another was in existence; and
  - (b) the circumstances were such that, if—
    - (i) that body had been the person to whom the supply was made or (in the case of an agreement) the person to whom it was to be or might be made; and
    - (ii) Note (7) above were to be disregarded to the extent (if at all) that it would prevent the supply from being a relevant supply, the body would have fallen to be regarded in relation to the sports supply as subject to commercial influence.
- (13) In determining for the purposes of Note (12) or this Note whether there are such circumstances as are mentioned in paragraph (b) of that Note in the case of any supply, that Note and this Note shall be applied first for determining whether the person by whom the supply was made, or was to be or might be made, was himself an intermediary for supplies to the body in question, and so on through any number of other supplies or agreements.
- (14) In determining for the purposes of this Group whether a supply made by any person was made by an intermediary for supplies to a body, it shall be immaterial that the supply by that person was made before the making of the supply or agreement by reference to which that person falls to be regarded as such an intermediary.
- (15) Without prejudice to the generality of subsection (1AA) of section 43, for the purpose of determining—
- (a) whether a relevant supply has at any time been made to any person;
  - (b) whether there has at any time been an agreement for the making of a relevant supply to any person; and
  - (c) whether a person falls to be treated as an intermediary for the supplies to any body by reference to supplies that have been, were to be or might have been made to him,
- references in the preceding Notes to a supply shall be deemed to include references to a supply falling for other purposes to be disregarded in accordance with section 43(1)(a).
- (16) In this Group—

*Status: Point in time view as at 01/04/2002.*

*Changes to legislation: Value Added Tax Act 1994, Part II is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

“agreement” includes any arrangement or understanding (whether or not legally enforceable);

“emolument” means any emolument (within the meaning of the Income Tax Acts) the amount of which falls or may fall, in accordance with the agreement under which it is payable, to be determined or varied wholly or partly by reference–

(i) to the profits from some or all of the activities of the body paying the emolument;  
or

(ii) to the level of that body’s gross income from some or all of its activities;

“employees”, in relation to a person, includes retired employees of that person;

“grant” includes an assignment or surrender;

“officer”, in relation to a body, includes–

(i) a director of a body corporate; and

(ii) any committee member or trustee concerned in the general control and management of the administration of the body;

“shadow officer”, in relation to a body, means a person in accordance with whose directions or instructions the members or officers of the body are accustomed to act;

“sports land”, in relation to any body, means any land used or held for use for or in connection with the provision by that body of facilities for use for or in connection with sport or physical recreation, or both;

“sports supply” means a supply which, if made by an eligible body, would fall within Item 2 or 3.

(17) For the purposes of this Group any question whether a person is connected with another shall be determined in accordance with section 839 of the Taxes Act (connected persons) <sup>F60</sup>.]

#### Textual Amendments

**F57** Words in Sch. 9 Pt. II Group 10 Notes (1)-(3) substituted (1.1.2000) by [S.I. 1999/1994, art. 3](#)

**F58** Sch. 9 Pt. II Group 10 Notes (2A)(2B)(2C) inserted (1.1.2000) by [S.I. 1999/1994, art. 4](#)

**F59** Sch. 9 Pt. II Group 10 Notes (4)-(17) inserted (1.1.2000) by [S.I. 1999/1994, art. 5](#)

**F60** Section 96(1) of the Value Added Tax Act 1994 defines "the Taxes Act" to mean the [Income and Corporation Taxes Act 1988 \(c. 1\)](#).

#### Textual Amendments

**F57** Words in Sch. 9 Pt. II Group 10 Notes (1)-(3) substituted (1.1.2000) by [S.I. 1999/1994, art. 3](#)

**F58** Sch. 9 Pt. II Group 10 Notes (2A)(2B)(2C) inserted (1.1.2000) by [S.I. 1999/1994, art. 4](#)

**F59** Sch. 9 Pt. II Group 10 Notes (4)-(17) inserted (1.1.2000) by [S.I. 1999/1994, art. 5](#)

**F60** Section 96(1) of the Value Added Tax Act 1994 defines "the Taxes Act" to mean the [Income and Corporation Taxes Act 1988 \(c. 1\)](#).

*Status: Point in time view as at 01/04/2002.*

*Changes to legislation: Value Added Tax Act 1994, Part II is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

## GROUP 11—WORKS OF ART ETC

Item No.

- 1 The disposal of an object with respect to which estate duty is not chargeable by virtue of section 30(3) of the <sup>M22</sup>Finance Act 1953, section 34(1) of the <sup>M23</sup>Finance Act 1956 or the proviso to section 40(2) of the <sup>M24</sup>Finance Act 1930.

### Marginal Citations

**M22** 1953 c.34.

**M23** 1956 c.54.

**M24** 1930 c.28.

- 2 The disposal of an object with respect to which inheritance tax is not chargeable by virtue of paragraph 1(3)(a) or (4), paragraph 3(4)(a), or the words following paragraph 3(4), of Schedule 5 to the <sup>M25</sup>Inheritance Tax Act 1984.

### Marginal Citations

**M25** 1984 c.51.

- 3 The disposal of property with respect to which inheritance tax is not chargeable by virtue of section 32(4) or 32A(5) or (7) of the <sup>M26</sup>Inheritance Tax Act 1984.

### Marginal Citations

**M26** 1984 c.51.

- 4 The disposal of an asset in a case in which any gain accruing on that disposal is not a chargeable gain by virtue of section 258(2) of the <sup>M27</sup>Taxation of Chargeable Gains Act 1992.

### Marginal Citations

**M27** 1992 c.12.

## [<sup>F61</sup>GROUP 12—FUND-RAISING EVENTS BY CHARITIES AND OTHER QUALIFYING BODIES]

### Textual Amendments

**F61** Sch. 9 Group 12 items 1-3, Notes (1)-(11) substituted for Sch. 9 Group 12 items 1-2, Notes (1)-(3) (1.4.2000) by [S.I. 2000/802](#), [art. 3](#)

Item No.

- <sup>F62</sup><sub>1</sub> The supply of goods and services by a charity in connection with an event—

*Status: Point in time view as at 01/04/2002.*

*Changes to legislation: Value Added Tax Act 1994, Part II is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- (a) that is organised for charitable purposes by a charity or jointly by more than one charity,
- (b) whose primary purpose is the raising of money, and
- (c) that is promoted as being primarily for the raising of money.

#### Textual Amendments

**F62** Sch. 9 Group 12 items 1-3, Notes (1)-(11) substituted for Sch. 9 Group 12 items 1-2, Notes (1)-(3) (1.4.2000) by [S.I. 2000/802](#), **art. 3**

- <sup>F63</sup>2 The supply of goods and services by a qualifying body in connection with an event—
- (a) that is organised exclusively for the body’s own benefit,
  - (b) whose primary purpose is the raising of money, and
  - (c) that is promoted as being primarily for the raising of money.

#### Textual Amendments

**F63** Sch. 9 Group 12 items 1-3, Notes (1)-(11) substituted for Sch. 9 Group 12 items 1-2, Notes (1)-(3) (1.4.2000) by [S.I. 2000/802](#), **art. 3**

- <sup>F64</sup>3 The supply of goods and services by a charity or a qualifying body in connection with an event—
- (a) that is organised jointly by a charity, or two or more charities, and the qualifying body,
  - (b) that is so organised exclusively for charitable purposes or exclusively for the body’s own benefit or exclusively for a combination of those purposes and that benefit,
  - (c) whose primary purpose is the raising of money, and
  - (d) that is promoted as being primarily for the raising of money.

#### Textual Amendments

**F64** Sch. 9 Group 12 items 1-3, Notes (1)-(11) substituted for Sch. 9 Group 12 items 1-2, Notes (1)-(3) (1.4.2000) by [S.I. 2000/802](#), **art. 3**

*Notes:*

(1) For the purposes of this Group “event” includes an event accessed (wholly or partly) by means of electronic communications.  
For this purpose “electronic communications” includes any communications by means of a telecommunications system (within the meaning of the Telecommunications Act 1984).

- <sup>F65</sup>(2) For the purposes of this Group “charity” includes a body corporate that is wholly owned by a charity if—
- (a) the body has agreed in writing (whether or not contained in a deed) to transfer its profits (from whatever source) to a charity, or
  - (b) the body’s profits (from whatever source) are otherwise payable to a charity.

(3) For the purposes of this Group “qualifying body” means—

*Status: Point in time view as at 01/04/2002.*

*Changes to legislation: Value Added Tax Act 1994, Part II is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- (a) any non-profit making organisation mentioned in item 1 of Group 9;
  - (b) any body that is an eligible body for the purposes of Group 10 and whose principal purpose is the provision of facilities for persons to take part in sport or physical education; or
  - (c) any body that is an eligible body for the purposes of item 2 of Group 13.
- (4) Where in a financial year of a charity or qualifying body there are held at the same location more than 15 events involving the charity or body that are of the same kind, items 1 to 3 do not apply (or shall be treated as having not applied) to a supply in connection with any event involving the charity or body that is of that kind and is held in that financial year at that location.
- (5) In determining whether the limit of 15 events mentioned in Note (4) has been exceeded in the case of events of any one kind held at the same location, disregard any event of that kind held at that location in a week during which the aggregate gross takings from events involving the charity or body that are of that kind and are held in that location do not exceed £1,000.
- (6) In the case of a financial year that is longer or shorter than a year, Notes (4) and (5) have effect as if for “15” there were substituted the whole number nearest to the number obtained by—
- (a) first multiplying the number of days in the financial year by 15, and
  - (b) then dividing the result by 365.
- (7) For the purposes of Notes (4) and (5)—
- (a) an event involves a charity if the event is organised by the charity or a connected charity;
  - (b) an event involves a qualifying body if the event is organised by the body.

**Textual Amendments**

**F65** Sch. 9 Group 12 items 1-3, Notes (1)-(11) substituted for Sch. 9 Group 12 items 1-2, Notes (1)-(3) (1.4.2000) by [S.I. 2000/802](#), [art. 3](#)

**Textual Amendments**

**F65** Sch. 9 Group 12 items 1-3, Notes (1)-(11) substituted for Sch. 9 Group 12 items 1-2, Notes (1)-(3) (1.4.2000) by [S.I. 2000/802](#), [art. 3](#)

**[<sup>F68</sup>GROUP 13— CULTURAL SERVICES ETC**

**Textual Amendments**

**F68** Sch. 9 Pt. 2 Group 13 inserted (1.6.1996) by [S.I. 1996/1256](#), [arts. 1, 2\(b\)](#)

*Item No.*

1 The supply by a public body of a right of admission to—

*Status: Point in time view as at 01/04/2002.*

*Changes to legislation: Value Added Tax Act 1994, Part II is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- (a) a museum, gallery, art exhibition or zoo; or
  - (b) a theatrical, musical or choreographic performance of a cultural nature.
- 2 The supply by an eligible body of a right of admission to—
- (a) a museum, gallery, art exhibition or zoo; or
  - (b) a theatrical, musical or choreographic performance of a cultural nature.

Notes:

- (1) For the purposes of this Group “public body” means—
  - (a) a local authority;
  - (b) a government department within the meaning of section 41(6); or
  - (c) a non-departmental public body which is listed in the 1995 edition of the publication prepared by the Office of Public Service and known as “Public Bodies”.
- (2) For the purposes of item 2 “eligible body” means any body (other than a public body) which—
  - (a) is precluded from distributing, and does not distribute, any profit it makes;
  - (b) applies any profits made from supplies of a description falling within item 2 to the continuance or improvement of the facilities made available by means of the supplies; and
  - (c) is managed and administered on a voluntary basis by persons who have no direct or indirect financial interest in its activities.
- (3) Item 1 does not include any supply the exemption of which would be likely to create distortions of competition such as to place a commercial enterprise carried on by a taxable person at a disadvantage.
- (4) Item 1(b) includes the supply of a right of admission to a performance only if the performance is provided exclusively by one or more public bodies, one or more eligible bodies or any combination of public bodies and eligible bodies.]

## [<sup>F69</sup>GROUP 14—SUPPLIES OF GOODS WHERE INPUT TAX CANNOT BE RECOVERED

### Textual Amendments

**F69** Sch. 9 Pt. II Group 14 added (1.3.2000) by S.I. 1999/2833, art. 2(3)

*Item No.*

- <sup>F70</sup>1 A supply of goods in relation to which each of the following conditions is satisfied, that is to say—
- (a) there is input tax of the person making the supply (“the relevant supplier”), or of any predecessor of his, that has arisen or will arise on the supply to, or acquisition or importation by, the relevant supplier or any such predecessor of goods used for the supply made by the relevant supplier;
  - (b) the only such input tax is non-deductible input tax; and

*Status: Point in time view as at 01/04/2002.*

*Changes to legislation: Value Added Tax Act 1994, Part II is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- (c) the supply made by the relevant supplier is not a supply which would be exempt under Item 1 of Group 1 of Schedule 9 but for an election under paragraph 2 of Schedule 10.

#### Textual Amendments

**F70** Sch. 9 Pt. II Group 14 Item 1 added (1.3.2000) by S.I. 1999/2833, art. 2(3)

#### <sup>F71</sup>Notes:

- (1) Subject to Note (2) below, in relation to any supply of goods by the relevant supplier, the goods used for that supply are—
- (a) the goods supplied; and
  - (b) any goods used in the process of producing the supplied goods so as to be comprised in them.
- (2) In relation to a supply by any person consisting in or arising from the grant of a major interest in land (“the relevant supply”)—
- (a) any supply consisting in or arising from a previous grant of a major interest in the land is a supply of goods used for the relevant supply; and
  - (b) subject to paragraph (a) above, the goods used for the relevant supply are any goods used in the construction of a building or civil engineering work so as to become part of the land.
- (3) Subject to Notes (7) to (10) below, non-deductible input tax is input tax to which Note (4) or (5) below applies.
- (4) This Note applies to input tax which (disregarding this Group and regulation 106 of the Value Added Tax Regulations 1995 <sup>F72</sup> (de minimis rule)) is not, and will not become, attributable to supplies to which section 26(2) applies.
- (5) This Note applies to input tax if—
- (a) disregarding this Group and the provisions mentioned in Note (6) below, the relevant supplier or a predecessor of his has or will become entitled to credit for the whole or a part of the amount of that input tax; and
  - (b) the effect (disregarding this Group) of one or more of those provisions is that neither the relevant supplier nor any predecessor of his has or will become entitled to credit for any part of that amount.
- (6) The provisions mentioned in Note (5) above are—
- (a) Article 5 of the Value Added Tax (Input Tax) Order 1992 <sup>F73</sup> (no credit for input tax on goods or services used for business entertainment);
  - (b) Article 6 <sup>F74</sup> of that Order (no credit for input tax on non-building materials incorporated in a building or site);
  - (c) Article 7 <sup>F75</sup> of that Order (no credit for input tax on motor cars);
  - (d) any provision directly or indirectly re-enacted (with or without modification) in a provision mentioned in paragraphs (a) to (c) above.
- (7) For the purposes of this Group the input tax of a person shall be deemed to include any VAT which—
- (a) has arisen or will arise on a supply to, or acquisition or importation by, that person; and

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- (b) would fall to be treated as input tax of that person but for its arising when that person is not a taxable person.
- (8) Subject to Note (9) below, the input tax that is taken to be non-deductible input tax shall include any VAT which—
- (a) is deemed to be input tax of any person by virtue of Note (7) above; and
  - (b) would be input tax to which Note (4) or (5) above would apply if it were input tax of that person and, in the case of a person to whom section 39 applies, if his business were carried on in the United Kingdom.
- (9) Non-deductible input tax does not include any VAT that has arisen or will arise on a supply to, or acquisition or importation by, any person of any goods used for a supply of goods (“the relevant supply”) if—
- (a) that VAT; or
  - (b) any other VAT arising on the supply to, or acquisition or importation by, that person or any predecessor of his of any goods used for the relevant supply, has been or will be refunded under section 33, [F7633A,] 39 or 41.
- (10) Input tax arising on a supply, acquisition or importation of goods shall be disregarded for the purposes of determining whether the conditions in Item No. 1(a) and (b) are satisfied if, at a time after that supply, acquisition or importation but before the supply by the relevant supplier, a supply of the goods or of anything in which they are comprised is treated under or by virtue of any provision of this Act as having been made by the relevant supplier or any predecessor of his to himself.
- (11) In relation to any goods or anything comprised in any goods, a person is a predecessor of another (“the putative successor”) only if Note (12) or (13) below applies to him in relation to those goods or that thing; and references in this Group to a person’s predecessors include references to the predecessors of his predecessors through any number of transfers and events such as are mentioned in Notes (12) and (13).
- (12) This Note applies to a person in relation to any goods or thing if—
- (a) the putative successor is a person to whom he has transferred assets of his business by a transfer of that business, or a part of it, as a going concern;
  - (b) those assets consisted of or included those goods or that thing; and
  - (c) the transfer of the assets is one falling by virtue of an Order under section 5(3) (or under an enactment re-enacted in section 5(3)) to be treated as neither a supply of goods nor a supply of services.
- (13) This Note applies to a body corporate in relation to any goods or thing if—
- (a) those goods or that thing formed part of the assets of the business of that body at a time when it became a member of a group of which the putative successor was at that time the representative member;
  - (b) those goods or that thing formed part of the assets of the business of that body corporate, or of any other body corporate which was a member of the same group as that body, at a time when that body was succeeded as the representative member of the group by the putative successor; or
  - (c) those goods or that thing formed part of the assets of the putative successor at a time when it ceased to be a member of a group of which the body corporate in question was at the time the representative member.



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- (14) References in Note (13) above to a body corporate's being or becoming or ceasing to be a member of a group or the representative member of a group are references to its falling to be so treated for the purposes of section 43.
- (15) In Notes (11) to (13) above the references to anything comprised in other goods shall be taken, in relation to any supply consisting in or arising from the grant of a major interest in land, to include anything the supply, acquisition or importation of which is, by virtue of Note (2) above, taken to be a supply, acquisition or importation of goods used for making the supply so consisting or arising.
- (16) Notes (1) and (1A) to Group 1 shall apply for the purposes of this Group as they apply for the purposes of that Group.]

#### Textual Amendments

- F72** S.I. 1995/2518.
- F73** S.I. 1992/3222; Article 5 was amended by S.I. 1995/281.
- F74** Article 6 was amended by S.I. 1995/281.
- F75** Article 7 was amended by S.I. 1995/281 and S.I. 1995/1666.
- F76** Word in Sch. 9 Group 14 Note (9) inserted (11.5.2001 for specified purposes otherwise 1.9.2001) by 2001 c. 9, s. 98(9)(10)(11)

#### Textual Amendments

- F71** Sch. 9 Pt. II Group 14 Notes added (1.3.2000) by S.I. 1999/2833, art. 2(3)
- F72** S.I. 1995/2518.
- F73** S.I. 1992/3222; Article 5 was amended by S.I. 1995/281.
- F74** Article 6 was amended by S.I. 1995/281.
- F75** Article 7 was amended by S.I. 1995/281 and S.I. 1995/1666.
- F76** Word in Sch. 9 Group 14 Note (9) inserted (11.5.2001 for specified purposes otherwise 1.9.2001) by 2001 c. 9, s. 98(9)(10)(11)

### [<sup>F77</sup>GROUP 15—INVESTMENT GOLD

#### Textual Amendments

- F77** Sch. 9 Pt. 2 Group 15 added (1.1.2000) by S.I. 1999/3116, art. 2(3)

#### Item No.

- F78**<sup>1</sup> The supply of investment gold.

#### Textual Amendments

- F78** Sch. 9 Pt. 2 Group 15 Item 1 added (1.1.2000) by S.I. 1999/3116, art. 2(3)

- F79**<sup>2</sup> The grant, assignment or surrender of any right, interest, or claim in, over or to investment gold if the right, interest or claim is or confers a right to the transfer of the possession of investment gold.

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#### Textual Amendments

**F79** Sch. 9 Pt. 2 Group 15 Item 2 added (1.1.2000) by [S.I. 1999/3116](#), [art. 2\(3\)](#)

- <sup>F80</sup>3 The supply, by a person acting as agent for a disclosed principal, of services consisting of—
- (a) the effecting of a supply falling within item 1 or 2 that is made by or to his principal, or
  - (b) attempting to effect a supply falling within item 1 or 2 that is intended to be made by or to his principal but is not in fact made.

#### Textual Amendments

**F80** Sch. 9 Pt. 2 Group 15 Item 3 added (1.1.2000) by [S.I. 1999/3116](#), [art. 2\(3\)](#)

<sup>F81</sup>Notes:

- (1) For the purposes of this Group “investment gold” means—
  - (a) gold of a purity not less than 995 thousandths that is in the form of a bar, or a wafer, of a weight accepted by the bullion markets;
  - (b) a gold coin minted after 1800 that—
    - (i) is of a purity of not less than 900 thousandths,
    - (ii) is, or has been, legal tender in its country of origin, and
    - (iii) is of a description of coin that is normally sold at a price that does not exceed 180% of the open market value of the gold contained in the coin; or
  - (c) a gold coin of a description specified in a notice that has been published by the Commissioners for the purposes of this Group and has not been withdrawn.
- (2) A notice under Note (1)(c) may provide that a description specified in the notice has effect only for the purposes of supplies made at times falling within a period specified in the notice.
- (3) Item 2 does not include—
  - (a) the grant of an option, or
  - (b) the assignment or surrender of a right under an option at a time before the option is exercised.
- (4) This Group does not include a supply—
  - (a) between members of the London Bullion Market Association, or
  - (b) by a member of that Association to a taxable person who is not a member or by such a person to a member.]

#### Textual Amendments

**F81** Sch. 9 Pt. 2 Group 15 Notes added (1.1.2000) by [S.I. 1999/3116](#), [art. 2\(3\)](#)

**Status:**

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**Changes to legislation:**

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