

SCHEDULES

SCHEDULE 6

Section 10(1).

EXEMPTIONS

GROUP 1—LAND

Item No.

1. The grant, assignment or surrender of any interest in or right over land or of any licence to occupy land, other than—
 - (a) the provision of accommodation in a hotel, inn, boarding house or similar establishment or of holiday accommodation in a house, flat, caravan or houseboat;
 - (b) the granting of facilities for camping in tents or caravans;
 - (c) the granting of facilities for parking a vehicle ;
 - (d) the granting of any right to take game or fish ;
 - (e) the granting of any right to fell and remove standing timber;
 - (f) the granting of facilities for housing or storage of, an aircraft or for mooring, or storage of, a ship, boat or vessel; and
 - (g) the provision to an exhibitor of a site or space at any exhibition, or similar event, organised wholly or mainly for the display or advertisement of goods or services.

Notes :

- (1) " Holiday accommodation" includes any accommodation advertised or held out as such.
- (2) " Houseboat " includes a houseboat within the meaning of Group 11 of Schedule 5.
- (3) " Mooring " includes anchoring or berthing.

GROUP 2—INSURANCE

Item No.

1. The provision of insurance and reinsurance by persons permitted, in accordance with section 2 of the Insurance Companies Act 1982, to carry on insurance business.
2. The provision of insurance and reinsurance by the Export Credits Guarantee Department.
3. The making of arrangements for the provision of any insurance or reinsurance in items 1 and 2.
4. The handling of insurance claims by insurance brokers, insurance agents and persons permitted to carry on insurance business as described in item 1.

Note : Item 4 does not include supplies by loss adjusters, average adjusters, motor assessors, surveyors and other experts, and legal services, in connection with the assessment of any claim.

GROUP 3—POSTAL SERVICES

Item No.

1. The conveyance of postal packets by the Post Office.

Status: This is the original version (as it was originally enacted).

2. The supply by the Post Office of any services in connection with the conveyance of postal packets.

Notes :

- (1) " Postal packet " has the same meaning as in the Post Office Act 1953, except that it does not include a telegram.
- (2) Item 2 does not include the letting on hire of goods.

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 Gaming Act 1968 ; 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.
- (3) " Lottery " includes any competition for prizes which is authorised by a licence under the Pool Competitions Act 1971.
- (4) " 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.

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.
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.
5. The making of arrangements for any transaction comprised in item 1, 2, 3 or 4.
6. The issue, transfer or receipt of, or any dealing with, any security or secondary security within the definition in section 42 of the Exchange Control Act 1947.
7. The operation of any current, deposit or savings account.

Notes :

- (1) Item 1 does not include anything included in item 6.
- (2) This Group does not include the supply of a coin or a banknote as a collectors' piece or as an investment article.
- (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.

GROUP 6—EDUCATION

Item No.

1. The provision of education or research by a school or university.
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.

Notes :

- (1) " Education " includes training in any form of art.
- (2) " School " in items 1, 2 and 3 means an institution which, within the meaning of the Education Acts 1944 to 1981, the 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 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.
- (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.
- (5) Item 4 applies only where supplies described in that item are made to the persons receiving the education, training or regaining comprised in items 1 and 2, by the same person who provides them with that education, training or re-training.
- (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.

Status: This is the original version (as it was originally enacted).

GROUP 7—HEALTH

Item No.

1. The supply of services and, in connection with it, the supply of goods, 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) the dentists' register ;
 - (c) either of the registers of ophthalmic opticians or the register of dispensing opticians kept under the Opticians Act 1958 or either of the lists kept: under section 4 of that Act of bodies corporate carrying on business as ophthalmic opticians or as dispensing opticians ;
 - (d) any register kept under the Professions Supplementary to Medicine Act 1960 ;
 - (e) the register of qualified nurses, midwives and health visitors kept under section 10 of the Nurses, Midwives and Health Visitors Act 1979 ;
 - (f) any roll of ancillary dental workers established under section 41 of the Dentists Act 1957;
 - (g) the register of dispensers of hearing aids or the register of persons employing such dispensers maintained under section 2 of the Hearing Aid Council Act 1968.
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3. The supply of any goods or services by a dental technician.
4. The supply of any services by a person registered in the register of pharmaceutical chemists kept under the Pharmacy Act 1954 or the Pharmacy (Northern Ireland) Order 1976.
5. The provision of care or medical or surgical treatment and, in connection with it, the supply of any goods, in any hospital or other institution approved, licensed, registered or exempted from registration by any Minister or other authority pursuant to a provision of a public general Act of Parliament or of the Northern Ireland Parliament or of a public general Measure of the Northern Ireland Assembly or Order in Council under Schedule 1 to the Northern Ireland Act 1974, not being a provision which is capable of being brought into effect at different times in relation to different local authority areas.
6. The provision of a deputy for a person registered in the register of medical practitioners or the register of medical practitioners with limited registration.
7. Human blood.
8. Products for therapeutic purposes, derived from human blood. 8. Human (including foetal) organs or tissue for diagnostic or therapeutic purposes or medical research.

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 (f) of item 1 include supplies 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.
- (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 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.

Status: This is the original version (as it was originally enacted).

GROUP 8—BURIAL AND CREMATION

Item No.

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

GROUP 9—TRADE UNIONS AND PROFESSIONAL BODIES

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.

Notes :

- (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 28(1) of the Trade Union and Labour Relations Act 1974.
- (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.
- (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.

GROUP 10—COMPETITIONS

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 a non-profit-making body established for the purposes of sport or physical recreation, of a right to enter a competition in such an activity.

Status: This is the original version (as it was originally enacted).

Note : Item 2 does not include any supply where the consideration consists wholly or partly in a charge which the body ordinarily makes for the use of its facilities or the admission to its premises.

GROUP II—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 Finance Act 1953, section 34(1) of the Finance Act 1956 or the proviso to section 40(2) of the Finance Act 1930.
2. The disposal of an object with respect to which capital transfer tax is not chargeable by virtue of section 32(3)(a) or (4), 34(6)(a), or the words following paragraph (b) of section 34(6) of the Finance Act 1975.
3. The disposal of property with respect to which capital transfer tax is not chargeable by virtue of section 78(4) of the Finance Act 1976.
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 147(2) of the Capital Gains Tax Act 1979.