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SCHEDULES

SCHEDULE 9

Sections 8 and 31.

EXEMPTIONS

PART I

INDEX TO EXEMPT SUPPLIES OF GOODS AND SERVICES

Betting, gaming and lotteries	Group 4
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Education	Group 6
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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—

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- (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;
- (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:

[^{F1}(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.]

[^{F2}(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.

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- (3) [^{F3}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 [^{F4}(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 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 [^{F5}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.

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- (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](#)

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](#))

[^{F6}GROUP 2 — INSURANCE]

Textual Amendments

- F6** 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\(1\)\(2\)](#)

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Item No.

- ^{F7}1 The provision of insurance or reinsurance by a person who provides it in the course of—
- (a) any insurance business which he is authorised under section 3 or 4 of the ^{M1}Insurance Companies Act 1982 to carry on, or
 - (b) any business in respect of which he is exempted under section 2 of that Act from the requirement to be so authorised.

Textual Amendments

F7 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)

Marginal Citations

M1 1982 c. 50.

- ^{F8}2 The provision by an insurer or reinsurer who belongs outside the United Kingdom of—
- (a) insurance against any of the risks or other things described in Schedules 1 and 2 to the Insurance Companies Act 1982, or
 - (b) reinsurance relating to any of those risks or other things.

Textual Amendments

F8 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)

- ^{F9}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)

- ^{F10}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 a contract of insurance or reinsurance 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.

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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)

^{FII}Notes:

- (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

F11 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)

GROUP 3— POSTAL SERVICES

Item No.

- 1 The conveyance of postal packets by the Post Office.
- 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 ^{M2}Post Office Act 1953, except that it does not include a telegram.
- (2) Item 2 does not include the letting on hire of goods.

Marginal Citations

M2 1953 c. 36.

Marginal Citations

M2 1953 c. 36.

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 ^{M3}Gaming Act 1968 or regulations under Article 76 of the ^{M4}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

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- (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

- M3** 1968 c. 65.
- M4** S.I.1985/1204 (N.I.11).

Marginal Citations

- M3** 1968 c. 65.
- M4** 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.
- 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 or the underwriting of an issue within item 1.

VALID FROM 10/03/1999

F125A The underwriting of an issue within item 1 or any transaction within item 6..

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Textual Amendments

F12 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.
- 7 The making of arrangements for, or the underwriting of, any transaction within item 6.
- 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.
- [^{F13}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

F13 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.
- (2) This Group does not include the supply of a coin or a banknote as a collectors' piece or as an investment article.

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- (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.
- (5) Item 7 includes the introduction to a person effecting transactions in securities or secondary securities within item 6 of a person seeking to acquire or dispose of such securities.
- (6) In item 9—
 - (a) “authorised unit trust scheme” and “operator” have the same meanings as in section 207(1) of the ^{M5}Financial Services Act 1986;
 - (b) “trust based scheme” has the same meaning as in regulation 2(1)(b) of the ^{M6}Financial Services Act 1986 (Single Property Schemes) (Exemption) Regulations 1989.
- [^{F14}(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).
- (10) For the purposes of this Group, “collective investment scheme” and “open-ended investment company” have the meanings given by section 75 of the Financial Services Act 1986 ^{F15}.]

Textual Amendments

F14 Sch. 9 Pt. II Group 5 Notes (7)-(10) added (24.3.1997) by S.I. 1997/510, arts. 1, 2(b)

F15 1986 c.60; section 75 was amended by S.I. 1988/803 and S.I. 1990/349.

Marginal Citations

M5 1986 c. 60.

M6 S.I.1989/28.

Textual Amendments

F14 Sch. 9 Pt. II Group 5 Notes (7)-(10) added (24.3.1997) by S.I. 1997/510, arts. 1, 2(b)

F15 1986 c.60; section 75 was amended by S.I. 1988/803 and S.I. 1990/349.

Marginal Citations

M5 1986 c. 60.

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M6 S.I.1989/28.

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 or 5; or
 - (ii) provided otherwise than in the course or furtherance of a business.
- 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 ^{M7}Employment and Training Act 1973, section 1A of the ^{M8}Employment and Training Act (Northern Ireland) 1950 or section 2 of the ^{M9}Enterprise and New Towns (Scotland) Act 1990.

Marginal Citations

- M7** 1973 c.50.
M8 1950 c. 29 (N.I).
M9 1990 c. 35.

- 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—

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- (a) a school within the meaning of [^{F16}the Education Act 1996], the ^{M10}Education (Scotland) Act 1980, the ^{M11}Education and Libraries (Northern Ireland) Order 1986 or the ^{M12}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 grants are made by the Secretary of State to the proprietor or managers; or
 - (iii) [^{F17}a county school, voluntary school or maintained special school (other than one established in a hospital) within the meaning of the Education Act 1996 or a maintained school within the meaning of] the ^{M13}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
 - (v) a grant-maintained school within the meaning of [^{F18}the Education Act 1996]; or
 - (vi) a self-governing school within the meaning of section 1(3) of the ^{M14}Self-Governing Schools (Scotland) Act 1989; or
 - (vii) a grant-maintained special school within the meaning of [^{F19}the Education Act 1996]; or
 - (viii) a grant-maintained integrated school within the meaning of Article 65 of the ^{M15}Education Reform (Northern Ireland) Order 1989;
- (b) a United Kingdom university, and any college, institution, school or hall of such a university;
- (c) an institution—
- (i) falling within section 91(3)(a) or (b) or section 91(5)(b) or (c) of the ^{M16}Further and Higher Education Act 1992; or
 - (ii) which is a designated institution as defined in section 44(2) of the ^{M17}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 ^{M18}Education and Libraries (Northern Ireland) Order 1986;
- (d) a public body of a description in Note (5) to Group 7 below;
- [^{F20}(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;]

[^{F21}(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 [^{F22}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.

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[^{F23}(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.

(6) For the purposes of item 6 a club is a “youth club” if—

- (a) it is established to promote the social, physical, educational or spiritual development of its members;
- (b) its members are mainly under 21 years of age; and
- (c) it satisfies the requirements of Note (1)(f)(i) and (ii).

Textual Amendments

- F16** 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)**
- F17** 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)**
- F18** Words in Sch. 9 Group 6 Note (1)(a)(v) substituted (1.11.1996) by 1996 c. 56, ss. 582(1), 583(2), **Sch. 37 Pt. I para. 125(c)**
- F19** Words in Sch. 9 Group 6 Note (1)(a)(vii) substituted (1.11.1996) by 1996 c. 56, ss. 582(1), 583(2), **Sch. 37 Pt. I para. 125(d)**
- F20** Sch. 9 Group 6 Note (1)(e) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 3**
- F21** Sch. 9 Group 6 Note (1)(f) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 4**
- F22** Words in Sch. 9 Group 6 Note (2) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 5**
- F23** Words in Sch. 9 Group 6 Note (3) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 6**

Marginal Citations

- M10** 1980 c. 44.
- M11** S.I.1986/594 (N.I.3).
- M12** S.I.1989/2406 (N.I.20).
- M13** S.I.1986/594 (N.I.3).
- M14** 1989 c. 39.
- M15** S.I.1989/2406 (N.I.20).
- M16** 1992 c. 13.
- M17** 1992 c. 37.
- M18** S.I.1986/594 (N.I.3).

Textual Amendments

- F16** 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)**

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- F17** 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)**
- F18** Words in Sch. 9 Group 6 Note (1)(a)(v) substituted (1.11.1996) by 1996 c. 56, ss. 582(1), 583(2), **Sch. 37 Pt. I para. 125(c)**
- F19** Words in Sch. 9 Group 6 Note (1)(a)(vii) substituted (1.11.1996) by 1996 c. 56, ss. 582(1), 583(2), **Sch. 37 Pt. I para. 125(d)**
- F20** Sch. 9 Group 6 Note (1)(e) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 3**
- F21** Sch. 9 Group 6 Note (1)(f) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 4**
- F22** Words in Sch. 9 Group 6 Note (2) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 5**
- F23** Words in Sch. 9 Group 6 Note (3) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 6**

Marginal Citations

- M10** 1980 c. 44.
- M11** S.I.1986/594 (N.I.3).
- M12** S.I.1989/2406 (N.I.20).
- M13** S.I.1986/594 (N.I.3).
- M14** 1989 c. 39.
- M15** S.I.1989/2406 (N.I.20).
- M16** 1992 c. 13.
- M17** 1992 c. 37.
- M18** 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 ^{M19}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) any register kept under the ^{M20}Professions Supplementary to Medicine Act 1960;
 - (d) the register of qualified nurses, midwives and health visitors kept under [^{F24}section 7 of the Nurses, Midwives and Health Visitors Act 1997];
 - (e) the register of dispensers of hearing aids or the register of persons employing such dispensers maintained under section 2 of the ^{M21}Hearing Aid Council Act 1968.

Textual Amendments

- F24** Words in Sch. 9 group 7 item 1(d) substituted (19.6.1997) by 1997 c. 24, ss. 23(1), 24(2), **Sch. 4 para. 6**

Marginal Citations

- M19** 1989 c. 44.
- M20** 1960 c. 66.
- M21** 1968 c. 50.

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- 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 ^{M22}Dentists Act 1984; or
 - (c) a dental technician.

Marginal Citations

M22 1984 c. 24.

- 3 The supply of any services by a person registered in the register of pharmaceutical chemists kept under the ^{M23}Pharmacy Act 1954 or the ^{M24}Pharmacy (Northern Ireland) Order 1976.

Marginal Citations

M23 1954 c. 61.

M24 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 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 ^{M25}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.

Marginal Citations

M25 1974 c. 28.

- 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.
- 9 The supply, otherwise than for profit, by a charity or public body of welfare services and of goods supplied in connection therewith.
- 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.

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- 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.
- [^{F25}(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 ^{M26}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.
- (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 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.
- (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.

Textual Amendments

F25 Sch. 9 group 7 Note (2A) inserted (1.1.1997) by [S.I. 1996/2949](#), [arts. 1, 2](#)

Marginal Citations

M26 1983 c. 54.

Textual Amendments

F25 Sch. 9 group 7 Note (2A) inserted (1.1.1997) by [S.I. 1996/2949](#), [arts. 1, 2](#)

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Marginal Citations

M26 1983 c. 54.

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.

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 ^{M27}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.
- (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.

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- (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

M27 1992 c. 52.

Marginal Citations

M27 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 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.
- 3 The supply by a non-profit making 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.

Notes:

- (1) Item 3 does not include the supply of any services by a non-profit making body of residential accommodation, catering or transport.
- (2) An individual shall only be considered to be a member of a non-profit making body for the purpose of Item 3 where he is granted membership for a period of three months or more.
- (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.

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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 ^{M28}Finance Act 1953, section 34(1) of the ^{M29}Finance Act 1956 or the proviso to section 40(2) of the ^{M30}Finance Act 1930.

Marginal Citations

M28 1953 c.34.
M29 1956 c.54.
M30 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 ^{M31}Inheritance Tax Act 1984.

Marginal Citations

M31 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 ^{M32}Inheritance Tax Act 1984.

Marginal Citations

M32 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 ^{M33}Taxation of Chargeable Gains Act 1992.

Marginal Citations

M33 1992 c.12.

GROUP 12— FUND-RAISING EVENTS BY CHARITIES AND OTHER QUALIFYING BODIES

VALID FROM 01/04/2000

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).

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- ^{F26}(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—
- (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

F26 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

F26 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](#)

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Item No.

- 1 The supply of goods and services by a charity in connection with a fund-raising event organised for charitable purposes by a charity or jointly by more than one charity.
- 2 The supply of goods and services by a qualifying body in connection with a fundraising event organised exclusively for its own benefit.

Notes:

- (1) For the purposes of items 1 and 2 “fund-raising event” means a fête, ball, bazaar, gala show, performance or similar event, which is separate from and not forming any part of a series or regular run of like or similar events.
- (2) For the purposes of item 1 “charity” includes a body corporate which is wholly owned by a charity and whose profits (from whatever source) are payable to a charity by virtue of a deed of covenant or trust or otherwise.
- [^{F27}(3) For the purposes of item 2 “qualifying body” means—
 - (a) any non-profit making body whose objects are of any description mentioned in section 94(3);
 - (b) any non-profit making organisation mentioned in item 1 of Group 9;
 - (c) any non-profit making body whose principal purpose is the provision of facilities for persons to take part in sport or physical education; or
 - (d) any body which is an eligible body for the purposes of item 2 of Group 13.]

Textual Amendments

F27 Sch. 9 Pt. II Group 12 Note (3) substituted (1.6.1996) by S.I. 1996/1256, arts. 1, 2(a)

Textual Amendments

F27 Sch. 9 Pt. II Group 12 Note (3) substituted (1.6.1996) by S.I. 1996/1256, arts. 1, 2(a)

[^{F28}**GROUP 13— CULTURAL SERVICES ETC**

Textual Amendments

F28 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—
 - (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

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- (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.]

Status:

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Changes to legislation:

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