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## SCHEDULES

### SCHEDULE 9 **U.K.**

#### EXEMPTIONS

### PART II **U.K.**

#### THE GROUPS

### GROUP 6— EDUCATION **U.K.**

*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 <sup>M1</sup>Employment and Training Act 1973, section 1A of the <sup>M2</sup>Employment and Training Act (Northern Ireland) 1950 or section 2 of the <sup>M3</sup>Enterprise and New Towns (Scotland) Act 1990.

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#### Marginal Citations

- M1** 1973 c.50.  
**M2** 1950 c. 29 (N.I).  
**M3** 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—
- (a) a school within the meaning of the Education Acts 1944 to 1993, the <sup>M4</sup>Education (Scotland) Act 1980, the <sup>M5</sup>Education and Libraries (Northern Ireland) Order 1986 or the <sup>M6</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) a maintained school within the meaning of the <sup>M7</sup>Education Act 1993 or the <sup>M8</sup>Education and Libraries (Northern Ireland) Order 1986; or
    - (iv) a public school within the meaning of section 135(1) of the <sup>M9</sup>Education (Scotland) Act 1980; or
    - (v) a grant-maintained school within the meaning of section 22 of the <sup>M10</sup>Education Act 1993; or
    - (vi) a self-governing school within the meaning of section 1(3) of the <sup>M11</sup>Self-Governing Schools (Scotland) Act 1989; or
    - (vii) a grant-maintained special school within the meaning of section 182(3) of the <sup>M12</sup>Education Act 1993; or
    - (viii) a grant-maintained integrated school within the meaning of Article 65 of the <sup>M13</sup>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 <sup>M14</sup>Further and Higher Education Act 1992; or
    - (ii) which is a designated institution as defined in section 44(2) of the <sup>M15</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>M16</sup>Education and Libraries (Northern Ireland) Order 1986;
  - (d) a public body of a description in Note (5) to Group 7 below;

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- (e) a body recognised under the British Council Recognition Scheme for the teaching of English as a foreign language;
  - (f) a body not falling within paragraphs (a) to (e) above which—
    - (i) is precluded from distributing and does not distribute any profit it makes; and
    - (ii) applies any profits made from supplies of a description within this Group to the continuance or improvement of such supplies.
- (2) A supply by a body, which is an eligible body only by virtue of falling within Note (1) (e), shall not fall within this Group insofar as it consists of the provision of anything other than the teaching of English as a foreign language.
- (3) “Vocational training” means training or re-training for—
  - (a) any trade, profession or employment; or
  - (b) any voluntary work connected with—
    - (i) education, health, safety, or welfare; or
    - (ii) the carrying out of activities of a charitable nature;and for the purposes of item 5, includes the provision of work experience.
- (4) “Examination services” include the setting and marking of examinations, the setting of educational or training standards, the making of assessments and other services provided with a view to ensuring educational and training standards are maintained.
- (5) For the purposes of item 5 a supply of any goods or services shall not be taken to be essential to the provision of vocational training unless the goods or services in question are provided directly to the trainee.
- (6) For the purposes of item 6 a club is a “youth club” if—
  - (a) it is established to promote the social, physical, educational or spiritual development of its members;
  - (b) its members are mainly under 21 years of age; and
  - (c) it satisfies the requirements of Note (1)(f)(i) and (ii).

#### **Marginal Citations**

- M4** 1980 c. 44.
- M5** S.I.1986/594 (N.I.3).
- M6** S.I.1989/2406 (N.I.20).
- M7** 1993 c. 35.
- M8** S.I.1986/594 (N.I.3).
- M9** 1980 c. 44.
- M10** 1993 c. 35.
- M11** 1989 c. 39.
- M12** 1993 c. 35.
- M13** S.I.1989/2406 (N.I.20).
- M14** 1992 c. 13.
- M15** 1992 c. 37.
- M16** S.I.1986/594 (N.I.3).

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