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SCHEDULES

SCHEDULE 9

EXEMPTIONS

PART II

THE GROUPS

Modifications etc. (not altering text)

- C1** Sch. 9 Pt. 2 applied by S.I. 1995/2518, reg. 84(5) (as substituted (with effect in accordance with reg. 1(3) of the amending S.I.) by [Value Added Tax \(Amendment\) \(No.2\) Regulations 2003 \(S.I. 2003/1069\)](#), regs. 1(1), 9)

GROUP 6— EDUCATION

Notes:

- (1) For the purposes of this Group an “eligible body” is—
- (a) a school within the meaning of [^{F1}the Education Act 1996], the ^{M1}Education (Scotland) Act 1980, the ^{M2}Education and Libraries (Northern Ireland) Order 1986 or the ^{M3}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) [^{F2}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][^{F3}or a maintained school within the meaning of] the ^{M4}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
 - ^{F4}(v)
 - (vi) a self-governing school within the meaning of section 1(3) of the ^{M5}Self-Governing Schools (Scotland) Act 1989; or
 - ^{F5}(vii)
 - (viii) a grant-maintained integrated school within the meaning of Article 65 of the Education Reform (Northern Ireland) Order 1989;

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- (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 ^{M6}Further and Higher Education Act 1992; or
 - (ii) which is a designated institution as defined in section 44(2) of the ^{M7}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 ^{M8}Education and Libraries (Northern Ireland) Order 1986; [^{F6}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;
 - [^{F7}(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;]
 - [^{F8}(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 [^{F9}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.
- [^{F10}(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.
- [^{F11}(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—

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- (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

- F1** 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)**
- F2** 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.**
- F3** 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)**
- F4** 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.**
- F5** 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.**
- F6** 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**
- F7** Sch. 9 Group 6 Note (1)(e) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 3**
- F8** Sch. 9 Group 6 Note (1)(f) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 4**
- F9** Words in Sch. 9 Group 6 Note (2) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 5**
- F10** Words in Sch. 9 Group 6 Note (3) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 6**
- F11** 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

- M1** 1980 c. 44.
- M2** S.I.1986/594 (N.I.3).
- M3** S.I.1989/2406 (N.I.20).
- M4** S.I.1986/594 (N.I.3).
- M5** 1989 c. 39.
- M6** 1992 c. 13.
- M7** 1992 c. 37.
- M8** S.I.1986/594 (N.I.3).

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