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STATUTORY INSTRUMENTS

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**1993 No. 1124**

**The Value Added Tax (Education) (No. 2) Order 1993**

**4.** For note (2) there shall be substituted the following—

“(2) “School” in items 1, 2 and 3 means an institution which, within the meaning of the Education Acts 1944 to 1992, the Education (Scotland) Act 1980<sup>(1)</sup>, the Education and Libraries (Northern Ireland) Order 1986<sup>(2)</sup> or the Education Reform (Northern Ireland) Order 1989<sup>(3)</sup>, 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) Order 1986; or
- (c) is a grant-maintained integrated school within the meaning of Article 65 of the Education Reform (Northern Ireland) Order 1989.”.

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<sup>(1)</sup> 1980 c. 44.

<sup>(2)</sup> S.I. 1986/594 (N.I. 3).

<sup>(3)</sup> S.I. 1989/2406 (N.I. 20).