
STATUTORY INSTRUMENTS

1993 No. 763

The Value Added Tax (Education) Order 1993

4. For note (3A) there shall be substituted the following—

“(3A) For the purposes of item 1 above “eligible institution” means—

- (a) an institution falling within section 91(3)(a) or (b) or section 91(5)(b) or (c) of the Further and Higher Education Act 1992⁽¹⁾;
- (b) a designated institution as defined in section 44(2) of the Further and Higher Education (Scotland) Act 1992⁽²⁾;
- (c) an institution managed by a board of management as defined in section 36(1) of the Further and Higher Education (Scotland) Act 1992;
- (d) an institution to which grants are paid by the Department of Education for Northern Ireland under Article 66(2) of the Education and Libraries (Northern Ireland) Order 1986.”

⁽¹⁾ 1992 c. 13.

⁽²⁾ 1992 c. 37.