
STATUTORY INSTRUMENTS

1993 No. 763

The Value Added Tax (Education) Order 1993

6. After note (6) there shall be added the following note—

“(7) For the purposes of item 7—

- (a) a supply of any goods or services shall not be taken to be essential to the provision of training or retraining unless the goods or services in question are provided directly to the trainee;
- (b) training or retraining includes the provision of work experience.”.