
STATUTORY INSTRUMENTS

2013 No. 1897

The Value Added Tax (Education) Order 2013

Citation and commencement

1.—(1) This Order may be cited as the Value Added Tax (Education) Order 2013.

(2) This Order comes into force on 1st August 2013, but it does not apply to a supply of services to which paragraph (3) applies.

(3) This paragraph applies to a supply of services made pursuant to a written contract entered into before 1st August 2013 if the supply is within the scope of that contract as it stood immediately before that date.