

SCHEDULES

SCHEDULE 3

SPECIAL EDUCATIONAL NEEDS: CONSEQUENTIAL AMENDMENTS

PART 2

AMENDMENTS TO OTHER ACTS

Value Added Tax Act 1994 (c. 23)

- 66 (1) In Schedule 9 to the Value Added Tax Act 1994, in Part 2 (groups of goods and services the supply of which is exempt from VAT), group 6 (education) is amended as follows.
- (2) In item 5B—
- (a) after paragraph (b) insert—
- “(ba) aged 19 or over and for whom an EHC plan is maintained,”
- and
- (b) in paragraph (d), after “paragraph” insert “(ba) or”.
- (3) in note (5B), after “item (5B),” insert ““EHC plan” and” and for “has the same meaning” substitute “have the same meanings”.