

SCHEDULES

SCHEDULE 14

ABOLITION OF OFFICE OF THE CHIEF EXECUTIVE OF SKILLS FUNDING

PART 2

CONSEQUENTIAL AMENDMENTS

Value Added Tax Act 1994 (c.23)

- 41 (1) In Part 2 of Schedule 9 to the Value Added Tax Act 1994 (exemptions), Group 6 is amended as follows.
- (2) In item 5A, omit paragraph (b), and the “or” following it.
- (3) After item 5B insert—
- “5C The provision of education or vocational training and the supply, by the person providing that education or training, of any goods or services essential to that provision, to persons who are aged 19 or over, to the extent that the consideration payable is ultimately a charge to funds provided by the Secretary of State in exercise of functions under Part 4 of the Apprenticeships, Skills, Children and Learning Act 2009.”
- (4) In the Notes to Group 6, in Note (5A), for “and 5B” substitute “to 5C”.