
S T A T U T O R Y I N S T R U M E N T S

1975 No. 2008

VALUE ADDED TAX

The Value Added Tax (Education) Order 1975

Made - - - - - 3rd December 1975

Laid before the House of Commons 4th December 1975

Coming into Operation - - - 1st March 1976

The Treasury, in exercise of the powers conferred upon them by sections 13(2) and 43(1) of the Finance Act 1972(a), hereby make the following Order:—

1. This Order may be cited as the Value Added Tax (Education) Order 1975 and shall come into operation on 1st March 1976.

2. The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3. Note (4) to Group 6 of Schedule 5 to the Finance Act 1972 as amended(c) shall be deleted and there shall be substituted therefor the following:—

“(4) Items 2 and 3 apply only where the supplies are made by the supplier of the education described in Item 1 to persons receiving the education from that supplier.”.

3rd December 1975.

Donald R. Coleman,

James A. Dunn,

Two of the Lords Commissioners
of Her Majesty's Treasury.

EXPLANATORY NOTE

(This Note is not part of the Order.)

The effect of the Order is to restrict exemption of supplies, already exempt by virtue of Items 2 and 3 of Group 6 of Schedule 5 to the Finance Act 1972 when made by an institution supplying exempt education, to supplies made to its students.

(a) 1972 c. 41.

(b) 1889 c. 63.

(c) The relevant amending instrument is S.I. 1974/1146 (1974 II, p. 4374).

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