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STATUTORY INSTRUMENTS

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**1987 No. 1259**

**VALUE ADDED TAX**

**The Value Added Tax (Education) Order 1987**

<i>Made</i>	- - - -	<i>20th July 1987</i>
<i>Laid before the House of Commons</i>	- - - -	<i>21st July 1987</i>
<i>Coming into force</i>	- -	<i>1st October 1987</i>

The Treasury, in exercise of the powers conferred on them by sections 17(2) and 48(6) of the Value Added Tax Act 1983(1) and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as The Value Added Tax (Education) Order 1987 and shall come into force on 1st October 1987.

2. The Notes to Group 6 of Schedule 6 to the Value Added Tax Act 1983 shall be varied by deleting Note (5) and substituting the following Note:—

“(5) Item 4 applies only where:—

- (a) Supplies described in that item are made to the persons receiving education, training or re-training comprised in items 1 and 2 (hereinafter referred to as students) by the same person who provides them with that education, training or re-training; or
- (b) Supplies described in that item are made to a person providing education, training or re-training comprised in items 1 or 2 (hereinafter referred to as the recipient), by another person providing such education, training or re-training and such supplies to his own students, and are directly used by the students of the recipient.”.

20th July 1987

*Peter Lloyd*  
*Mark Lennox-Boyd*  
Two of the Lords Commissioners of Her Majesty's Treasury

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order extends the scope of exemption from Value Added Tax for goods and services supplied as incidental to the provision of education, training or re-training by schools, universities and certain other bodies. This exemption is contained in item 4 of Group 6 of Schedule 6 to the Value Added Tax Act 1983.

At present, the exemption only applies where the goods and services are supplied by the educating body to its own students. From 1 October 1987, the exemption will also apply to goods and services supplied by one educating body to another for the direct use of the latter's students.