

**1988 No. 1282**

**VALUE ADDED TAX**

**The Value Added Tax (Training) Order 1988**

*Made* - - - - - *25th July 1988*  
*Laid before the House of*  
*Commons* *26th July 1988*  
*Coming into force* - *22nd August 1988*

The Treasury, in exercise of the powers conferred on them by section 17(2) of the Value Added Tax Act 1983(a) 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 (Training) Order 1988 and shall come into force on 22nd August 1988.

2. Group 6 of Schedule 6 to the Value Added Tax Act 1983(b) shall be varied by adding the following item:

“7. The supply to a person receiving training or retraining pursuant to any arrangements made by, or under the authority or direction of, the Secretary of State under section 2 of the Employment and Training Act 1973(c) or pursuant to any arrangements made by the Department of Economic Development under section 3 of the Employment and Training Act (Northern Ireland) 1950(d) of-

- (a) training or retraining for any trade, profession or employment, or
- (b) any goods or services essential to such training or retraining,

in respect of which payment is made by, or under the authority or direction of, the Secretary of State or by the Department of Economic Development, as the case may be.”.

*Mark Lennox-Boyd*  
*David Lightbown*

25th July 1988

Two of the Lords Commissioners of Her Majesty's Treasury

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(a) 1983 c.55.  
(b) 1983 c.55; there are amendments to Group 6 which are not relevant to this Order.  
(c) 1973 c.50; section 2 was amended by section 25(1) of the Employment Act 1988 (c.19).  
(d) 1950 c.29 (N.I.); the power to make arrangements under section 3 is vested in the Department of Economic Development by virtue of Article 3 of S.R. & O. (N.I.) 1964, No. 205, Article 6(1) of and Schedule 3 to S.R. & O. (N.I.) 1973, No. 504 and Article 3 of S.I. 1982 No. 846 (N.I. 11).

**EXPLANATORY NOTE**

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

This Order exempts from VAT supplies of training or retraining, and goods or services essential thereto, provided under schemes arranged by the Training Commission and the Department of Economic Development for Northern Ireland and paid for by those bodies.

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