
STATUTORY INSTRUMENTS

1994 No. 2969

VALUE ADDED TAX

The Value Added Tax (Education) (No. 2) Order 1994

Made - - - - *22nd November
1994 Laid before
the House of
Commons 23rd
November 1994*

Coming into force - - *1st January 1995*

The Treasury, in exercise of the powers conferred on them by sections 31(2) and 96(9) of the Value Added Tax Act 1994(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) (No. 2) Order 1994 and shall come into force on 1st January 1995.

2. Group 6 (Education) of Schedule 9 to the Value Added Tax Act 1994 shall be varied in accordance with the provisions of this Order.

3. For paragraph (e) of Note (1) there shall be substituted—

“(e) a body which—

- (i) is precluded from distributing and does not distribute any profit it makes; and
- (ii) applies any profits made from supplies of a description within this Group to the continuance or improvement of such supplies;”.

4. For paragraph (f) of Note (1) there shall be substituted—

“(f) a body not falling within paragraphs (a) to (e) above which provides the teaching of English as a foreign language.”.

5. In Note (2) for “1(e)” there shall be substituted “1(f)”.

6. For Note (3) there shall be substituted—

“(3) “Vocational training” means—

training, re-training or the provision of work experience for—

- (a) any trade, profession or employment; or
- (b) any voluntary work connected with—
 - (i) education, health, safety, or welfare; or

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(ii) the carrying out of activities of a charitable nature.”.

22nd November 1994

Tim Wood
Timothy Kirkhope
Two of the Lords Commissioners of Her
Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st January 1995, amends Group 6 of Schedule 9 to the Value Added Tax Act 1994.

Note (1) (definition of an eligible body) to the Group is varied so as to include all persons who provide the teaching of English as a foreign language (“EFL”), thereby extending the exemption to such providers who did not previously qualify.

In addition, other amendments are made which ensure that a provider of EFL will only be subject to the restrictions of Note (2) (other supplies by an EFL provider excluded from exemption) when that provider is not an eligible body falling within paragraphs (a) to (e) of Note (1).

The Order also amends the definition of vocational training in Note (3), so that the provision of work experience is included within the exemption for the purposes of both item 1(c) and item 5.