

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## SCHEDULES

### SCHEDULE 9

Sections 8 and 31.

#### EXEMPTIONS

#### PART I

##### INDEX TO EXEMPT SUPPLIES OF GOODS AND SERVICES

[ <sup>F1</sup> Betting, gaming, dutiable machine games and lotteries]	Group 4
Burial and cremation	Group 8
[ <sup>F2</sup> Cultural services etc]	[ <sup>F2</sup> Group 13]
Education	Group 6
Finance	Group 5
Fund raising events by charities and other qualifying bodies	Group 12
Health and welfare	Group 7
Insurance	Group 2
[ <sup>F3</sup> Investment gold]	[ <sup>F3</sup> Group 15]
Land	Group 1
Postal services	Group 3
Sport, sports competitions and physical education	Group 10
[ <sup>F4</sup> Supplies of goods where input tax cannot be recovered]	[ <sup>F4</sup> Group 14]
[ <sup>F5</sup> Supplies of services by groups involving cost sharing]	[ <sup>F5</sup> Group 16]
[ <sup>F6</sup> Subscriptions to trade unions, professional and other public interest bodies]	[ <sup>F6</sup> Group 9]
Works of art etc	Group 11

#### Textual Amendments

- F1** Words in Sch. 9 Pt. I Index substituted (with effect in accordance with Sch. 24 para. 66(4) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 64\(5\)\(b\)](#)

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- F2** Sch. 9 Pt. I: entry inserted (1.12.1999) by [S.I. 1999/2834, art. 3\(b\)](#)  
**F3** Sch. 9 Pt. I: entry inserted (1.1.2000) by [S.I. 1999/3116, art. 2\(2\)](#)  
**F4** Sch. 9 Pt. I: entry inserted (1.3.2000) by [S.I. 1999/2833, art. 2\(2\)](#)  
**F5** Sch. 9 Pt. I: entry inserted (17.7.2012) by [Finance Act 2012 \(c. 14\), s. 197\(1\)](#)  
**F6** Sch. 9 Pt. I: entry substituted (1.12.1999) by [S.I. 1999/2834, art. 3\(a\)](#)

## PART II

### THE GROUPS

#### Modifications etc. (not altering text)

- C1** Sch. 9 Pt. 2 applied by S.I. 1995/2518, reg. 84(5) (as substituted (with effect in accordance with reg. 1(3) of the amending S.I.) by [Value Added Tax \(Amendment\) \(No.2\) Regulations 2003 \(S.I. 2003/1069\)](#), regs. 1(1), 9)

### GROUP 1— LAND

#### Item No.

- 1 The grant of any interest in or right over land or of any licence to occupy land, or, in relation to land in Scotland, any personal right to call for or be granted any such interest or right, other than—
- (a) the grant of the fee simple in—
    - (i) a building which has not been completed and which is neither designed as a dwelling or number of dwellings nor intended for use solely for a relevant residential purpose or a relevant charitable purpose;
    - (ii) a new building which is neither designed as a dwelling or number of dwellings nor intended for use solely for a relevant residential purpose or a relevant charitable purpose after the grant;
    - (iii) a civil engineering work which has not been completed;
    - (iv) a new civil engineering work;
  - <sup>F7</sup>(b) .....
  - (c) the grant of any interest, right or licence consisting of a right to take game or fish unless at the time of the grant the grantor grants to the grantee the fee simple of the land over which the right to take game or fish is exercisable;
  - (d) the provision in an hotel, inn, boarding house or similar establishment of sleeping accommodation or of accommodation in rooms which are provided in conjunction with sleeping accommodation or for the purpose of a supply of catering;
  - (e) the grant of any interest in, right over or licence to occupy holiday accommodation;
  - (f) the provision of seasonal pitches for caravans, and the grant of facilities at caravan parks to persons for whom such pitches are provided;
  - (g) the provision of pitches for tents or of camping facilities;
  - (h) the grant of facilities for parking a vehicle;

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (j) the grant of any right to fell and remove standing timber;
- (k) the grant of facilities for housing, or storage of, an aircraft or for mooring, or storage of, a ship, boat or other vessel;
- [<sup>F8</sup>(ka) the grant of facilities for the self storage of goods;]
- (l) the grant of any right to occupy a box, seat or other accommodation at a sports ground, theatre, concert hall or other place of entertainment;
- (m) the grant of facilities for playing any sport or participating in any physical recreation; <sup>F9</sup>...
- [<sup>F10</sup>(ma) the grant of facilities to a person who uses the facilities wholly or mainly to supply hairdressing services; and]
- (n) the grant of any right, including—
  - (i) an equitable right,
  - (ii) a right under an option or right of pre-emption, or
  - (iii) in relation to land in Scotland, a personal right,to call for or be granted an interest or right which would fall within any of paragraphs (a) or (c) to [<sup>F11</sup>(ma)] above.

#### Textual Amendments

- F7** Sch. 9 Pt. II Group 1 item 1 para. (b) repealed (with effect in accordance with art. 1(3) of the amending S.I.) by [The Value Added Tax \(Buildings and Land\) Order 2008 \(S.I. 2008/1146\)](#), arts. 1(1), **4(1)** (with [Sch. 2](#))
- F8** Sch. 9 Pt. II Group 1 item 1(ka) inserted (1.10.2012) by [Finance Act 2012 \(c. 14\)](#), **Sch. 26 paras. 5(2), 7(1)**
- F9** Word in Sch. 9 Pt. II Group 1 item 1(m) omitted (1.10.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), **Sch. 26 paras. 5(3), 7(1)**
- F10** Sch. 9 Pt. II Group 1 item 1(ma) inserted (1.10.2012) by [Finance Act 2012 \(c. 14\)](#), **Sch. 26 paras. 5(3), 7(1)**
- F11** Word in Sch. 9 Pt. II Group 1 item 1(n) substituted (1.10.2012) by [Finance Act 2012 \(c. 14\)](#), **Sch. 26 paras. 5(4), 7(1)**

#### Notes:

[<sup>F12</sup>(1) “Grant” includes an assignment or surrender and the supply made by the person to whom an interest is surrendered when there is a reverse surrender.]

[<sup>F13</sup>(1A) A “reverse surrender” is one in which the person to whom the interest is surrendered is paid by the person by whom the interest is being surrendered to accept the surrender.]

(2) A building shall be taken to be completed when an architect issues a certificate of practical completion in relation to it or it is first fully occupied, whichever happens first; and a civil engineering work shall be taken to be completed when an engineer issues a certificate of completion in relation to it or it is first fully used, whichever happens first.

(3) [<sup>F14</sup>Notes (2) to (10) and (12)] to Group 5 of Schedule 8 apply in relation to this Group as they apply in relation to that Group.

(4) A building or civil engineering work is new if it was completed less than three years before the grant.

---

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

- (5) Subject to Note (6), the grant of the fee simple in a building or work completed before 1st April 1989 is not excluded from this Group by paragraph (a)(ii) or (iv).
- (6) Note (5) does not apply where the grant is the first grant of the fee simple made on or after 1st April 1989 and the building was not fully occupied, or the work not fully used, before that date.
- <sup>F15</sup>(7) . . . . .
- (8) Where a grant of an interest in, right over or licence to occupy land includes a valuable right to take game or fish, an apportionment shall be made to determine the supply falling outside this Group by virtue of paragraph (c).
- (9) “Similar establishment” includes premises in which there is provided furnished sleeping accommodation, whether with or without the provision of board or facilities for the preparation of food, which are used by or held out as being suitable for use by visitors or travellers.
- (10) “Houseboat” includes a houseboat within the meaning of Group 9 of Schedule 8.
- (11) Paragraph (e) includes—
- (a) any grant excluded from item 1 of Group 5 of Schedule 8 by [<sup>F16</sup>Note (13)] in that Group;
  - (b) any supply made pursuant to a tenancy, lease or licence under which the grantee is or has been permitted to erect and occupy holiday accommodation.
- (12) Paragraph (e) does not include a grant in respect of a building or part which is not a new building of—
- (a) the fee simple, or
  - (b) a tenancy, lease or licence to the extent that the grant is made for a consideration in the form of a premium.
- (13) “Holiday accommodation” includes any accommodation in a building, hut (including a beach hut or chalet), caravan, houseboat or tent which is advertised or held out as holiday accommodation or as suitable for holiday or leisure use, but excludes any accommodation within paragraph (d).
- [<sup>F17</sup>(14) A seasonal pitch for a caravan is—
- (a) a pitch on a holiday site other than an employee pitch, or
  - (b) a non-residential pitch on any other site.
- (14A) In this Note and in Note (14)—
- “employee pitch” means a pitch occupied by an employee of the site operator as that person’s principal place of residence during the period of occupancy;
- “holiday site” means a site or part of a site which is operated as a holiday or leisure site;
- “non-residential pitch” means a pitch which—
- (a) is provided for less than a year, or
  - (b) is provided for a year or more and is subject to an occupation restriction,
- and which is not intended to be used as the occupant’s principal place of residence during the period of occupancy;

---

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

“occupation restriction” means any covenant, statutory planning consent or similar permission, the terms of which prevent the person to whom the pitch is provided from occupying it by living in a caravan at all times throughout the period for which the pitch is provided.]

(15) “Mooring” includes anchoring or berthing.

[<sup>F18</sup>(15A) In paragraph (ka)—

“facilities for the self storage of goods” means the use of a relevant structure for the storage of goods by the person (or persons) to whom the grant of facilities is made, and

“goods” does not include live animals.

(15B) For the purposes of Note (15A), use by a person with the permission of the person (or any of the persons) to whom the grant of facilities is made counts as use by the person (or persons) to whom that grant is made.

(15C) A grant of facilities for the self storage of goods does not fall within paragraph (ka) if—

- (a) the person making the grant (“P”)—
  - (i) is doing so in circumstances where the relevant structure used is, or forms part of, a relevant capital item, and
  - (ii) is connected with any person who uses that relevant structure for the self storage of goods,
- (b) the grant is made to a charity which uses the relevant structure solely otherwise than in the course of a business, or
- (c) in a case where the relevant structure is part of a building, its use for the storage of goods by the person (or persons) to whom the grant is made is ancillary to other use of the building by that person (or those persons).

(15D) In Notes (15A) and (15C) “relevant structure” means the whole or part of—

- (a) a container or other structure that is fully enclosed, or
- (b) a unit or building.

(15E) In Note (15C)(a)(i) “relevant capital item” means a capital item which—

- (a) is subject to adjustments of input tax deduction by P under regulations made under section 26(3), and
- (b) has not yet reached the end of its prescribed period of adjustment.]

(16) Paragraph (m) shall not apply where the grant of the facilities is for—

- (a) a continuous period of use exceeding 24 hours; or
- (b) a series of 10 or more periods, whether or not exceeding 24 hours in total, where the following conditions are satisfied—
  - (i) each period is in respect of the same activity carried on at the same place;
  - (ii) the interval between each period is not less than one day and not more than 14 days;
  - (iii) consideration is payable by reference to the whole series and is evidenced by written agreement;
  - (iv) the grantee has exclusive use of the facilities; and
  - (v) the grantee is a school, a club, an association or an organisation representing affiliated clubs or constituent associations.

*Changes to legislation: Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

[<sup>F19</sup>(17) Paragraph (ma) does not apply to a grant of facilities which provides for the exclusive use, by the person to whom the grant is made, of a whole building, a whole floor, a separate room or a clearly defined area, unless the person making the grant or a person connected with that person provides or makes available (directly or indirectly) services related to hairdressing for use by the person to whom the grant is made.

(18) For the purposes of Note (17)—

- (a) “services related to hairdressing” means the services of a hairdresser's assistant or cashier, the booking of appointments, the laundering of towels, the cleaning of the facilities subject to the grant, the making of refreshments and other similar services typically used in connection with hairdressing, but does not include the provision of utilities or the cleaning of shared areas in a building, and
- (b) it does not matter if the services related to hairdressing are shared with other persons.

(19) For the purposes of Notes (15C) and (17) any question whether a person is connected with any other person is to be determined in accordance with section 1122 of the Corporation Tax Act 2010 (connected person).]

#### Textual Amendments

- F12** Sch. 9 Pt. II Group 1 Note (1) substituted (1.3.1995) by [S.I. 1995/282](#), [arts. 1, 3](#)
- F13** Sch. 9 Pt. II Group 1 Note (1A) inserted (1.3.1995) by [S.I. 1995/282](#), [arts. 1, 4](#)
- F14** Words in Sch. 9 Pt. II Group 1 Note (3) substituted (1.3.1995) by [S.I. 1995/282](#), [arts. 1, 5](#)
- F15** Sch. 9 Pt. II Group 1 Note (7) repealed (with effect in accordance with art. 1(3) of the amending S.I.) by [The Value Added Tax \(Buildings and Land\) Order 2008 \(S.I. 2008/1146\)](#), [arts. 1\(1\), 4\(2\)](#) (with [Sch. 2](#))
- F16** Words in Sch. 9 Pt. II Group 1 Note (11)(a) substituted (1.3.1995) by [S.I. 1995/282](#), [arts. 1, 7](#)
- F17** Sch. 9 Pt. II Group 1 Notes (14)(14A) substituted for Sch. 9 Pt. II Group 1 Note (14) (1.3.2012) by [The Value Added Tax \(Land Exemption\) Order 2012 \(S.I. 2012/58\)](#), [arts. 2, 3](#)
- F18** Sch. 9 Pt. II Group 1 Notes (15A)-(15E) inserted (1.10.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 26 paras. 5\(5\), 7\(1\)](#)
- F19** Sch. 9 Pt. II Group 1 Notes (17)-(19) inserted (1.10.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 26 paras. 5\(6\), 7\(1\)](#)

#### Modifications etc. (not altering text)

- C2** Sch. 9 Pt. 2 Group 1 Note (2)(4) applied (28.11.2002) by [S.I. 1995/2518](#), [reg. 84\(6\)](#) (as inserted by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2002 \(S.I. 2002/2918\)](#), [reg. 4](#))

#### Textual Amendments

- F12** Sch. 9 Pt. II Group 1 Note (1) substituted (1.3.1995) by [S.I. 1995/282](#), [arts. 1, 3](#)
- F13** Sch. 9 Pt. II Group 1 Note (1A) inserted (1.3.1995) by [S.I. 1995/282](#), [arts. 1, 4](#)
- F14** Words in Sch. 9 Pt. II Group 1 Note (3) substituted (1.3.1995) by [S.I. 1995/282](#), [arts. 1, 5](#)
- F15** Sch. 9 Pt. II Group 1 Note (7) repealed (with effect in accordance with art. 1(3) of the amending S.I.) by [The Value Added Tax \(Buildings and Land\) Order 2008 \(S.I. 2008/1146\)](#), [arts. 1\(1\), 4\(2\)](#) (with [Sch. 2](#))
- F16** Words in Sch. 9 Pt. II Group 1 Note (11)(a) substituted (1.3.1995) by [S.I. 1995/282](#), [arts. 1, 7](#)
- F17** Sch. 9 Pt. II Group 1 Notes (14)(14A) substituted for Sch. 9 Pt. II Group 1 Note (14) (1.3.2012) by [The Value Added Tax \(Land Exemption\) Order 2012 \(S.I. 2012/58\)](#), [arts. 2, 3](#)
- F18** Sch. 9 Pt. II Group 1 Notes (15A)-(15E) inserted (1.10.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 26 paras. 5\(5\), 7\(1\)](#)

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

**F19** Sch. 9 Pt. II Group 1 Notes (17)-(19) inserted (1.10.2012) by Finance Act 2012 (c. 14), **Sch. 26 paras. 5(6), 7(1)**

**Modifications etc. (not altering text)**

**C2** Sch. 9 Pt. 2 Group 1 Note (2)(4) applied (28.11.2002) by S.I. 1995/2518, reg. 84(6) (as inserted by The Value Added Tax (Amendment) (No. 3) Regulations 2002 (S.I. 2002/2918), reg. 4)

**[<sup>F20</sup>GROUP 2 — INSURANCE]**

**Textual Amendments**

**F20** Sch. 9 Pt. 2 Group 2 substituted (19.3.1997 with effect as mentioned in s. 38(2) of the amending Act) by 1997 c. 16, s. 38(1)(2)

**[<sup>F21</sup>1 Insurance transactions and reinsurance transactions.]**

**Textual Amendments**

**F21** Sch. 9 Pt. 2 Group 2 item 1 substituted for Sch. 9 Pt. 2 Group 2 items 1-3 (1.1.2005) by The Value Added Tax (Insurance) Order 2004 (S.I. 2004/3083), arts. 1, 3

**<sup>F22</sup>4** The provision by an insurance broker or insurance agent of any of the services of an insurance intermediary in a case in which those services—

(a) are related (whether or not [<sup>F23</sup>a contract of insurance][<sup>F24</sup>or reinsurance] is finally concluded) to [<sup>F25</sup>an insurance transaction or a reinsurance transaction]; and

(b) are provided by that broker or agent in the course of his acting in an intermediary capacity.

**Textual Amendments**

**F22** Sch. 9 Pt. II Group 2 substituted (19.3.1997 with effect as mentioned in s. 38(2) of the amending Act) by 1997 c. 16, s. 38(1)(2)

**F23** Words in Sch. 9 Group 2 item 4(a) substituted (1.12.2001) by S.I. 2001/3649, arts. 1, 347(4)

**F24** Words in in Sch. 9 Pt. 2 Group 2 item 4 inserted (1.1.2005) by The Value Added Tax (Insurance) Order 2004 (S.I. 2004/3083), arts. 1, 4(a)

**F25** Words in Sch. 9 Pt. 2 Group 2 item 4 substituted (1.1.2005) by The Value Added Tax (Insurance) Order 2004 (S.I. 2004/3083), arts. 1, 4(b)

**<sup>F26</sup>Notes:**

**<sup>F27</sup>(A1)** .....

**<sup>F27</sup>(B1)** .....

**<sup>F27</sup>(C1)** .....

(1) For the purposes of item 4 services are services of an insurance intermediary if they fall within any of the following paragraphs—

---

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

- (a) the bringing together, with a view to the insurance or reinsurance of risks, of—
    - (i) persons who are or may be seeking insurance or reinsurance, and
    - (ii) persons who provide insurance or reinsurance;
  - (b) the carrying out of work preparatory to the conclusion of contracts of insurance or reinsurance;
  - (c) the provision of assistance in the administration and performance of such contracts, including the handling of claims;
  - (d) the collection of premiums.
- (2) For the purposes of item 4 an insurance broker or insurance agent is acting “in an intermediary capacity” wherever he is acting as an intermediary, or one of the intermediaries, between—
- (a) a person who provides [<sup>F28</sup>insurance or reinsurance], and
  - (b) a person who is or may be seeking insurance or reinsurance or is an insured person.
- (3) Where—
- (a) a person (“the supplier”) makes a supply of goods or services to another (“the customer”),
  - (b) the supply of the goods or services is a taxable supply and is not a zero-rated supply,
  - (c) a transaction under which insurance is to be or may be arranged for the customer is entered into in connection with the supply of the goods or services,
  - (d) a supply of services which are related (whether or not a contract of insurance is finally concluded) to the provision of insurance in pursuance of that transaction is made by—
    - (i) the person by whom the supply of the goods or services is made, or
    - (ii) a person who is connected with that person and, in connection with the provision of that insurance, deals directly with the customer,
 and
  - (e) the related services do not consist in the handling of claims under the contract for that insurance,
- those related services do not fall within item 4 unless the relevant requirements are fulfilled.
- (4) For the purposes of Note (3) the relevant requirements are—
- (a) that a document containing the statements specified in Note (5) is prepared;
  - (b) that the matters that must be stated in the document have been disclosed to the customer at or before the time when the transaction mentioned in Note (3)(c) is entered into; and
  - (c) that there is compliance with all such requirements (if any) as to—
    - (i) the preparation and form of the document,
    - (ii) the manner of disclosing to the customer the matters that must be stated in the document, and
    - (iii) the delivery of a copy of the document to the customer,
 as may be set out in a notice that has been published by the Commissioners and has not been withdrawn.

---

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

- (5) The statements referred to in Note (4) are—
- (a) a statement setting out the amount of the premium under any contract of insurance that is to be or may be entered into in pursuance of the transaction in question; and
  - (b) a statement setting out every amount that the customer is, is to be or has been required to pay, otherwise than by way of such a premium, in connection with that transaction or anything that is to be, may be or has been done in pursuance of that transaction.
- (6) For the purposes of Note (3) any question whether a person is connected with another shall be determined in accordance with [<sup>F29</sup>section 1122 of the Corporation Tax Act 2010].
- (7) Item 4 does not include—
- (a) the supply of any market research, product design, advertising, promotional or similar services; or
  - (b) the collection, collation and provision of information for use in connection with market research, product design, advertising, promotional or similar activities.
- (8) Item 4 does not include the supply of any valuation or inspection services.
- (9) Item 4 does not include the supply of any services by loss adjusters, average adjusters, motor assessors, surveyors or other experts except where—
- (a) the services consist in the handling of a claim under a contract of insurance or reinsurance;
  - (b) the person handling the claim is authorised when doing so to act on behalf of the insurer or reinsurer; and
  - (c) that person's authority so to act includes written authority to determine whether to accept or reject the claim and, where accepting it in whole or in part, to settle the amount to be paid on the claim.
- (10) Item 4 does not include the supply of any services which—
- (a) are supplied in pursuance of a contract of insurance or reinsurance or of any arrangements made in connection with such a contract; and
  - (b) are so supplied either—
    - (i) instead of the payment of the whole or any part of any indemnity for which the contract provides, or
    - (ii) for the purpose, in any other manner, of satisfying any claim under that contract, whether in whole or in part.

#### Textual Amendments

- F27** Words in Sch. 9 Pt. 2 Group 2 omitted (1.1.2005) by virtue of [The Value Added Tax \(Insurance\) Order 2004 \(S.I. 2004/3083\)](#), arts. 1, [5](#)
- F28** Words in Sch. 9 Pt. 2 Group 2 substituted (1.1.2005) by [The Value Added Tax \(Insurance\) Order 2004 \(S.I. 2004/3083\)](#), arts. 1, [6](#)
- F29** Words in Sch. 9 Pt. 2 Group 2 note (6) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 285\(e\)\(i\)](#) (with Sch. 2)

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

#### Textual Amendments

- F26** Sch. 9 Pt. II group 2 substituted (19.3.1997 with effect as mentioned in s. 38(2) of the amending Act) by 1997 c. 16, s. 38(1)(2)
- F27** Words in Sch. 9 Pt. 2 Group 2 omitted (1.1.2005) by virtue of The Value Added Tax (Insurance) Order 2004 (S.I. 2004/3083), arts. 1, 5
- F28** Words in Sch. 9 Pt. 2 Group 2 substituted (1.1.2005) by The Value Added Tax (Insurance) Order 2004 (S.I. 2004/3083), arts. 1, 6
- F29** Words in Sch. 9 Pt. 2 Group 2 note (6) substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 1 para. 285(e)(i) (with Sch. 2)

### [<sup>F30</sup>GROUP 3— POSTAL SERVICES

#### Textual Amendments

- F30** Sch. 9 Pt. II Group 3 substituted (with effect in accordance with s. 22(4) of the amending Act) by Finance (No. 3) Act 2010 (c. 33), s. 22(2)

#### Item No

- 1 The supply of public postal services by a universal service provider.
- 2 The supply of goods by a universal service provider which is incidental to the supply of public postal services by that provider.

#### Notes:

<sup>F31</sup>(1) . . . . .

- (2) Subject to the following Notes, “public postal services”, in relation to a universal service provider, means any postal services which the provider is required to provide in the discharge of [<sup>F32</sup>a specified condition].
- (3) Public postal services include postal services which a universal service provider provides to allow a person access to the provider's [<sup>F33</sup>postal network (within the meaning of section 38 of the Postal Services Act 2011) and which are required to be provided by a specified condition].
- (4) Services are not “public postal services” if—
  - (a) the price is not controlled by or under [<sup>F34</sup>a specified condition], or
  - (b) any of the other terms on which the services are provided are freely negotiated.
- (5) But Note (4) does not apply if [<sup>F35</sup>a specified condition] requires the universal service provider to make the services available to persons generally—
  - (a) where the price is not controlled by or under [<sup>F36</sup>the condition], at the same price, or

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

(b) where terms are freely negotiated as mentioned in Note (4)(b), on those terms.

[<sup>F37</sup>(6) In this Group “specified condition” means a designated USP condition, a USP access condition or a transitory condition under paragraph 5 of Schedule 9 to the Postal Services Act 2011 which is imposed only on a universal service provider.

(7) Any expression which is used in this Group and in Part 3 of the Postal Services Act 2011 has the same meaning in this Group as in that Part.]]

#### Textual Amendments

- F31** Sch. 9 Pt. II Group 3 Note (1) repealed (1.10.2011) by [The Postal Services Act 2011 \(Consequential Modifications and Amendments\) Order 2011 \(S.I. 2011/2085\)](#), art. 1(2), Sch. 1 para. 28(3)(a), **Sch. 2**
- F32** Words in Sch. 9 Pt. II Group 3 Note (2) substituted (1.10.2011) by [The Postal Services Act 2011 \(Consequential Modifications and Amendments\) Order 2011 \(S.I. 2011/2085\)](#), art. 1(2), **Sch. 1 para. 28(3)(b)**
- F33** Words in Sch. 9 Pt. II Group 3 Note (3) substituted (1.10.2011) by [The Postal Services Act 2011 \(Consequential Modifications and Amendments\) Order 2011 \(S.I. 2011/2085\)](#), art. 1(2), **Sch. 1 para. 28(3)(c)**
- F34** Words in Sch. 9 Pt. II Group 3 Note (4)(a) substituted (1.10.2011) by [The Postal Services Act 2011 \(Consequential Modifications and Amendments\) Order 2011 \(S.I. 2011/2085\)](#), art. 1(2), **Sch. 1 para. 28(3)(d)**
- F35** Words in Sch. 9 Pt. II Group 3 Note (5) substituted (1.10.2011) by [The Postal Services Act 2011 \(Consequential Modifications and Amendments\) Order 2011 \(S.I. 2011/2085\)](#), art. 1(2), **Sch. 1 para. 28(3)(e)(i)**
- F36** Words in Sch. 9 Pt. II Group 3 Note (5)(a) substituted (1.10.2011) by [The Postal Services Act 2011 \(Consequential Modifications and Amendments\) Order 2011 \(S.I. 2011/2085\)](#), art. 1(2), **Sch. 1 para. 28(3)(e)(ii)**
- F37** Sch. 9 Pt. II Group 3 Notes (6)(7) substituted for Sch. 9 Pt. II Group 3 Note (6) (1.10.2011) by [The Postal Services Act 2011 \(Consequential Modifications and Amendments\) Order 2011 \(S.I. 2011/2085\)](#), art. 1(2), **Sch. 1 para. 28(3)(f)**

#### GROUP 4— BETTING, GAMING [<sup>F38</sup>, DUTIABLE MACHINE GAMES] AND LOTTERIES

#### Textual Amendments

- F38** Words in Sch. 9 Pt. II Group 4 heading inserted (with effect in accordance with Sch. 24 para. 66(4) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), **Sch. 24 para. 64(5)(a)**

Item No.

- 1 The provision of any facilities for the placing of bets [<sup>F39</sup>or for the playing of any games of chance for a prize].

#### Textual Amendments

- F39** Words in Sch. 9 Pt. II Group 4 item 1 substituted (1.11.2006) by [The Value Added Tax \(Betting, Gaming and Lotteries\) Order 2006 \(S.I. 2006/2685\)](#), arts. 1, **2(a)**

*Changes to legislation: Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- [<sup>F40</sup>1A The provision of any facilities for the playing of dutiable machine games (as defined in Part 1 of Schedule 24 to the Finance Act 2012) but only to the extent that—
- (a) the facilities are used to play such games, and
  - (b) the takings and payouts in respect of those games are taken into account in determining the charge to machine games duty.]

#### Textual Amendments

**F40** Sch. 9 Pt. II Group 4 item 1A inserted (with effect in accordance with Sch. 24 para. 66(4) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), **Sch. 24 para. 64(2)**

2 The granting of a right to take part in a lottery.

Notes:

- (1) [<sup>F41</sup> Items 1 and 1A do] not include—
  - (a) admission to any premises; or
  - <sup>F42</sup>(b) .....
  - (c) the provision by a club of such facilities to its members as are available to them on payment of their subscription but without further charge; <sup>F43</sup>...
  - <sup>F43</sup>(d) .....
- [<sup>F44</sup>(1A) Item 1 does not apply to the provision of facilities to the extent that the facilities are used to play a relevant machine game (as defined in section 23A).]
- [<sup>F45</sup>(2) "Game of chance"—
  - (a) includes—
    - (i) a game that involves both an element of chance and an element of skill,
    - (ii) a game that involves an element of chance that can be eliminated by superlative skill, and
    - (iii) a game that is presented as involving an element of chance, but
  - (b) does not include a sport.
- (3) A person plays a game of chance if he participates in a game of chance—
  - (a) whether or not there are other participants in the game, and
  - (b) whether or not a computer generates images or data taken to represent the actions of other participants in the game.
- (4) "Prize" does not include the opportunity to play the game again.]
- <sup>F46</sup>(5) .....
- <sup>F46</sup>(6) .....
- <sup>F46</sup>(7) .....
- <sup>F46</sup>(8) .....
- <sup>F46</sup>(9) .....
- <sup>F46</sup>(10) .....

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

<sup>F46</sup>(11) . . . . .

#### Textual Amendments

- F41** Words in Sch. 9 Pt. II Group 4 Note (1) substituted (with effect in accordance with Sch. 24 para. 66(4) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), **Sch. 24 para. 64(3)(a)**
- F42** Sch. 9 Pt. II Group 4 Note (1)(b) omitted (retrospective to 27.4.2009) by virtue of [Finance Act 2009 \(c. 10\)](#), **s. 113(2)(6)**
- F43** Sch. 9 Pt. II Group 4 Note (1)(d) and word omitted (with effect in accordance with Sch. 24 para. 66(4) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), **Sch. 24 para. 64(3)(b)**
- F44** Sch. 9 Pt. II Group 4 Note (1A) inserted (with effect in accordance with Sch. 24 para. 66(4) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), **Sch. 24 para. 64(4)**
- F45** Sch. 9 Pt. II Group 4 Notes (2)-(4) substituted for Notes (2)-(8) (1.11.2006) by [The Value Added Tax \(Betting, Gaming and Lotteries\) Order 2006 \(S.I. 2006/2685\)](#), arts. 1, **2(c)**
- F46** Sch. 9 Pt. II Group 4 Notes (5)-(11) omitted (retrospective to 27.4.2009) by virtue of [Finance Act 2009 \(c. 10\)](#), **s. 113(3)(6)**

#### Textual Amendments

- F41** Words in Sch. 9 Pt. II Group 4 Note (1) substituted (with effect in accordance with Sch. 24 para. 66(4) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), **Sch. 24 para. 64(3)(a)**
- F42** Sch. 9 Pt. II Group 4 Note (1)(b) omitted (retrospective to 27.4.2009) by virtue of [Finance Act 2009 \(c. 10\)](#), **s. 113(2)(6)**
- F43** Sch. 9 Pt. II Group 4 Note (1)(d) and word omitted (with effect in accordance with Sch. 24 para. 66(4) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), **Sch. 24 para. 64(3)(b)**
- F44** Sch. 9 Pt. II Group 4 Note (1A) inserted (with effect in accordance with Sch. 24 para. 66(4) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), **Sch. 24 para. 64(4)**
- F45** Sch. 9 Pt. II Group 4 Notes (2)-(4) substituted for Notes (2)-(8) (1.11.2006) by [The Value Added Tax \(Betting, Gaming and Lotteries\) Order 2006 \(S.I. 2006/2685\)](#), arts. 1, **2(c)**
- F46** Sch. 9 Pt. II Group 4 Notes (5)-(11) omitted (retrospective to 27.4.2009) by virtue of [Finance Act 2009 \(c. 10\)](#), **s. 113(3)(6)**

### GROUP 5— FINANCE

#### Item No.

- 1 The issue, transfer or receipt of, or any dealing with, money, any security for money or any note or order for the payment of money.
- 2 The making of any advance or the granting of any credit.
- <sup>F47</sup>2A The management of credit by the person granting it.]

#### Textual Amendments

- F47** Sch. 9 Pt. II Group 5 Item 2A inserted (with application in accordance with art. 1 of the amending S.I.) by [Value Added Tax \(Finance\) \(No.2\) Order 2003 \(S.I. 2003/1569\)](#), **art. 2(a)**

*Changes to legislation: Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- 3 The provision of the facility of instalment credit finance in a hire-purchase, conditional sale or credit sale agreement for which facility a separate charge is made and disclosed to the recipient of the supply of goods.
- 4 The provision of administrative arrangements and documentation and the transfer of title to the goods in connection with the supply described in item 3 if the total consideration therefor is specified in the agreement and does not exceed £10.
- <sup>F48</sup>5 The provision of intermediary services in relation to any transaction comprised in item 1, 2, 3, 4 or 6 (whether or not any such transaction is finally concluded) by a person acting in an intermediary capacity.

#### Textual Amendments

**F48** Sch. 9 Pt. II Group 5 Item 5, 5A substituted (10.3.1999) for Item 5 by [S.I. 1999/594, art. 3](#)

- 5A The underwriting of an issue within item 1 or any transaction within item 6.]

#### Textual Amendments

**F48** Sch. 9 Pt. II Group 5 Item 5, 5A substituted (10.3.1999) for Item 5 by [S.I. 1999/594, art. 3](#)

- 6 The issue, transfer or receipt of, or any dealing with, any security or secondary security being—
- (a) shares, stocks, bonds, notes (other than promissory notes), debentures, debenture stock or shares in an oil royalty; or
  - (b) any document relating to money, in any currency, which has been deposited with the issuer or some other person, being a document which recognises an obligation to pay a stated amount to bearer or to order, with or without interest, and being a document by the delivery of which, with or without endorsement, the right to receive that stated amount, with or without interest, is transferable; or
  - (c) any bill, note or other obligation of the Treasury or of a Government in any part of the world, being a document by the delivery of which, with or without endorsement, title is transferable, and not being an obligation which is or has been legal tender in any part of the world; or
  - (d) any letter of allotment or rights, any warrant conferring an option to acquire a security included in this item, any renounceable or scrip certificates, rights coupons, coupons representing dividends or interest on such a security, bond mandates or other documents conferring or containing evidence of title to or rights in respect of such a security; or
  - (e) units or other documents conferring rights under any trust established for the purpose, or having the effect of providing, for persons having funds available for investment, facilities for the participation by them as beneficiaries under the trust, in any profits or income arising from the acquisition, holding, management or disposal of any property whatsoever.

<sup>F49</sup>7

#### Textual Amendments

**F49** Sch. 9 Pt. II Group 5 Item 7 omitted (10.3.1999) by virtue of [S.I. 1999/594, art. 4](#)

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- 8 The operation of any current, deposit or savings account.
- [<sup>F50</sup>9 The management of—
- (a) an authorised open-ended investment company; or
  - [<sup>F51</sup>(aa) an authorised contractual scheme; or]
  - (b) an authorised unit trust scheme; or
  - (c) a Gibraltar collective investment scheme that is not an umbrella scheme; or
  - (d) a sub-fund of any other Gibraltar collective investment scheme; or
  - (e) an individually recognised overseas scheme that is not an umbrella scheme; or
  - (f) a sub-fund of any other individually recognised overseas scheme; or
  - <sup>F52</sup>(g) .....
  - <sup>F52</sup>(h) .....
  - <sup>F53</sup>(i) .....
  - <sup>F53</sup>(j) .....
  - [<sup>F54</sup>(k) a qualifying pension fund.]]

#### Textual Amendments

- F50** Sch. 9 Pt. II Group 5 Item 9 substituted (1.10.2008) by [The Value Added Tax \(Finance\) \(No. 2\) Order 2008 \(S.I. 2008/2547\)](#), arts. 1(2)(b), **3(2)**
- F51** Sch. 9 Pt. II Group 5 Item 9(aa) inserted (28.6.2013) by [The Value Added Tax \(Finance\) Order 2013 \(S.I. 2013/1402\)](#), arts. 1, **2(2)**
- F52** Sch. 9 Pt. II Group 5 Item 9(g)(h) omitted (22.7.2013) by virtue of [The Alternative Investment Fund Managers Regulations 2013 \(S.I. 2013/1773\)](#), reg. 1, **Sch. 1 para. 40(a)**
- F53** Words in Sch. 9 Pt. II omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments and Transitional Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1214\)](#), regs. 1, **2(2)**; [S.I. 2020/1641](#), reg. 2, Sch.
- F54** Sch. 9 Pt. II Group 5 Item 9(k) and word inserted (1.4.2020) by [The Value Added Tax \(Finance\) Order 2020 \(S.I. 2020/209\)](#), arts. 1, **3**

- [<sup>F55</sup>10 The management of a closed-ended collective investment undertaking.]

#### Textual Amendments

- F55** Sch. 9 Pt. II Group 5 Item 10 substituted (1.10.2008) by [The Value Added Tax \(Finance\) \(No. 2\) Order 2008 \(S.I. 2008/2547\)](#), arts. 1(2)(b), **3(3)**

#### Notes:

- (1) Item 1 does not include anything included in item 6.
- [<sup>F56</sup>(1A) Item 1 does not include a supply of services which is preparatory to the carrying out of a transaction falling within that item.]
- (2) This Group does not include the supply of a coin or a banknote as a collectors' piece or as an investment article.
- <sup>F57</sup>(2A) .....
- <sup>F58</sup>(2B) .....

---

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

- (3) Item 2 includes the supply of credit by a person, in connection with a supply of goods or services by him, for which a separate charge is made and disclosed to the recipient of the supply of goods or services.
- (4) This Group includes any supply by a person carrying on a credit card, charge card or similar payment card operation made in connection with that operation to a person who accepts the card used in the operation when presented to him in payment for goods or services.
- [<sup>F59</sup>(5) For the purposes of item 5 “intermediary services” consist of bringing together, with a view to the provision of financial services—
- (a) persons who are or may be seeking to receive financial services, and
  - (b) persons who provide financial services,
- together with (in the case of financial services falling within item 1, 2, 3 or 4) the performance of work preparatory to the conclusion of contracts for the provision of those financial services, but do not include the supply of any market research, product design, advertising, promotional or similar services or the collection, collation and provision of information in connection with such activities.
- (5A) For the purposes of item 5 a person is “acting in an intermediary capacity” wherever he is acting as an intermediary, or one of the intermediaries, between—
- (a) a person who provides financial services, and
  - (b) a person who is or may be seeking to receive financial services
- <sup>F60</sup> ...
- (5B) For the purposes of notes 5 and 5A “financial services” means the carrying out of any transaction falling within item 1, 2, 3, 4 or 6.]
- [<sup>F61</sup>(6) For the purposes of this Group—
- “authorised open-ended investment company” [<sup>F62</sup>, “authorised contractual scheme”] and “authorised unit trust scheme” have the meaning given in section 237(3) of the Financial Services and Markets Act 2000;
  - “closed-ended collective investment undertaking” means an undertaking in relation to which the following conditions are satisfied—
- (a) its sole object is the investment of capital, raised from the public <sup>F63</sup>...; and
  - (b) it manages its assets on the principle of spreading investment risk; and
  - (c) all of its ordinary shares (of each class if there is more than one) or equivalent units are included in the official list maintained by the [<sup>F64</sup>Financial Conduct Authority] pursuant to section 74(1) of the Financial Services and Markets Act 2000; and
  - (d) all of its ordinary shares (of each class if there is more than one) or equivalent units are admitted to trading on a regulated market situated or operating in the United Kingdom;
- “collective investment scheme” has the meaning given in section 235 of the Financial Services and Markets Act 2000;
- “Gibraltar collective investment scheme” means—
- (a) a collective investment scheme to which section 264 of the Financial Services and Markets Act 2000 applies pursuant to an order made under section 409(1)(d) of that Act; <sup>F65</sup>...
  - (b) <sup>F65</sup> ...

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

“individually recognised overseas scheme” means a collective investment scheme declared by the [<sup>F64</sup>Financial Conduct Authority] to be a recognised scheme pursuant to section 272 of the Financial Services and Markets Act 2000;

[<sup>F66</sup>“pension member” means, in relation to a qualifying pension fund, a person to or in respect of whom retirement benefits are to be paid from the fund;]

[<sup>F66</sup>“qualifying pension fund” means a pension fund in relation to which all of the following conditions are satisfied—

- (a) it is solely funded, whether directly or indirectly, by pension members;
- (b) the pension members bear the investment risk;
- (c) the fund contains the pooled contributions of more than one pension member;
- (d) the risk borne by the pension members is spread over a range of investments; and
- (e) the fund is established in the United Kingdom <sup>F67</sup>....;]

<sup>F68</sup>  
...

<sup>F69</sup>  
...

“regulated market” has the meaning given in section 103(1) of the Financial Services and Markets Act 2000;

“sub-fund” means a separate part of the property of an umbrella scheme that is pooled separately;

“umbrella scheme” means a collective investment scheme under which the contributions of the participants in the scheme and the profits or income out of which payments are to be made to them are pooled separately in relation to separate parts of the scheme property.]

- [<sup>F70</sup>(6A) A collective investment scheme, or sub-fund, that is not for the time being marketed in the United Kingdom is to be treated as not falling within item 9(c) [<sup>F71</sup>to (f)] if—
- (a) it has never been marketed in the United Kingdom, or
  - (b) less than 5% of its shares or units are held by, or on behalf of, investors who are in the United Kingdom.]

- [<sup>F72</sup>(6B) For the purposes of Note (6), a pension fund is funded indirectly where contributions are made by a third party on behalf of a pension member.]

<sup>F73</sup>(7) .....

<sup>F74</sup>(8) .....

<sup>F75</sup>(9) .....

<sup>F76</sup>(10) .....

#### Textual Amendments

**F56** Sch. 9 Pt. II Group 5 Note (1A) inserted (10.3.1999) by [S.I. 1999/594](#), [art. 5](#)

**F57** Sch. 9 Pt. II Group 5 Note (2A) omitted (with application in accordance with art. 1 of the amending S.I.) by virtue of [Value Added Tax \(Finance\) \(No.2\) Order 2003 \(S.I. 2003/1569\)](#), [art. 2\(d\)](#)

*Changes to legislation: Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- F58** Sch. 9 Pt. II Group 5 Note (2B) omitted (with application in accordance with art. 1 of the amending S.I.) by virtue of [Value Added Tax \(Finance\) Order 2003 \(S.I. 2003/1568\)](#), **art. 2**
- F59** Sch. 9 Pt. II Group 5 Notes (5)(5A)(5B) substituted (10.3.1999) for Note (5) by [S.I. 1999/594](#), **art. 7**
- F60** Words in Sch. 9 Pt. II Group 5 Note (5A) omitted (with application in accordance with art. 1 of the amending S.I.) by virtue of [Value Added Tax \(Finance\) \(No.2\) Order 2003 \(S.I. 2003/1569\)](#), **art. 2(e)**
- F61** Sch. 9 Pt. II Group 5 Note (6) substituted (1.10.2008) by [The Value Added Tax \(Finance\) \(No. 2\) Order 2008 \(S.I. 2008/2547\)](#), arts. 1(2)(b), **3(4)**
- F62** Words in Sch. 9 Pt. II Group 15 Note (6) inserted (28.6.2013) by [The Value Added Tax \(Finance\) Order 2013 \(S.I. 2013/1402\)](#), arts. 1, **2(3)**
- F63** Words in Sch. 9 Pt. II Group 5 Note (6) omitted (1.4.2020) by virtue of [The Value Added Tax \(Finance\) Order 2020 \(S.I. 2020/209\)](#), arts. 1, **4(a)**
- F64** Words in Sch. 9 Pt. II substituted (1.4.2013) by [Financial Services Act 2012 \(c. 21\)](#), s. 122(3), **Sch. 18 para. 81** (with [Sch. 20](#)); [S.I. 2013/423](#), art. 3, [Sch.](#)
- F65** Words in [Sch. 9 Pt. II](#) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments and Transitional Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1214\)](#), regs. 1, **2(3)(a)**; [S.I. 2020/1641](#), reg. 2, [Sch.](#)
- F66** Words in Sch. 9 Pt. II Group 5 Note (6) inserted (1.4.2020) by [The Value Added Tax \(Finance\) Order 2020 \(S.I. 2020/209\)](#), arts. 1, **4(b)**
- F67** Words in [Sch. 9](#) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments to Acts of Parliament\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1312\)](#), regs. 1, **10**; [S.I. 2020/1641](#), reg. 2, [Sch.](#)
- F68** Words in Sch. 9 Pt. II Group 5 Note (6) omitted (22.7.2013) by virtue of [The Alternative Investment Fund Managers Regulations 2013 \(S.I. 2013/1773\)](#), reg. 1, **Sch. 1 para. 40(b)**
- F69** Words in [Sch. 9 Pt. II](#) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments and Transitional Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1214\)](#), regs. 1, **2(3)(b)**; [S.I. 2020/1641](#), reg. 2, [Sch.](#)
- F70** Sch. 9 Pt. II Group 5 Note (6A) inserted (1.10.2008) by [The Value Added Tax \(Finance\) \(No. 2\) Order 2008 \(S.I. 2008/2547\)](#), arts. 1(2)(b), **3(5)**
- F71** Words in [Sch. 9 Pt. II](#) substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments and Transitional Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1214\)](#), regs. 1, **2(4)**; [S.I. 2020/1641](#), reg. 2, [Sch.](#)
- F72** Sch. 9 Pt. II Group 5 Note (6B) inserted (1.4.2020) by [The Value Added Tax \(Finance\) Order 2020 \(S.I. 2020/209\)](#), arts. 1, **5**
- F73** Sch. 9 Pt. II Group 5 Note (7) omitted (with application in accordance with art. 1 of the amending S.I.) by virtue of [Value Added Tax \(Finance\) \(No.2\) Order 2003 \(S.I. 2003/1569\)](#), **art. 2(g)**
- F74** Sch. 9 Pt. II Group 5 Note (8) omitted (1.10.2008) by virtue of [The Value Added Tax \(Finance\) \(No. 2\) Order 2008 \(S.I. 2008/2547\)](#), arts. 1(2)(b), **3(6)**
- F75** Sch. 9 Pt. II Group 5 Note (9) omitted (with application in accordance with art. 1 of the amending S.I.) by virtue of [Value Added Tax \(Finance\) \(No.2\) Order 2003 \(S.I. 2003/1569\)](#), **art. 2(i)**
- F76** Sch. 9 Pt. II Group 5 Note (10) omitted (1.10.2008) by virtue of [The Value Added Tax \(Finance\) \(No. 2\) Order 2008 \(S.I. 2008/2547\)](#), arts. 1(2)(b), **3(6)**

### Textual Amendments

- F56** Sch. 9 Pt. II Group 5 Note (1A) inserted (10.3.1999) by [S.I. 1999/594](#), **art. 5**
- F57** Sch. 9 Pt. II Group 5 Note (2A) omitted (with application in accordance with art. 1 of the amending S.I.) by virtue of [Value Added Tax \(Finance\) \(No.2\) Order 2003 \(S.I. 2003/1569\)](#), **art. 2(d)**
- F58** Sch. 9 Pt. II Group 5 Note (2B) omitted (with application in accordance with art. 1 of the amending S.I.) by virtue of [Value Added Tax \(Finance\) Order 2003 \(S.I. 2003/1568\)](#), **art. 2**
- F59** Sch. 9 Pt. II Group 5 Notes (5)(5A)(5B) substituted (10.3.1999) for Note (5) by [S.I. 1999/594](#), **art. 7**
- F60** Words in Sch. 9 Pt. II Group 5 Note (5A) omitted (with application in accordance with art. 1 of the amending S.I.) by virtue of [Value Added Tax \(Finance\) \(No.2\) Order 2003 \(S.I. 2003/1569\)](#), **art. 2(e)**

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- F61** Sch. 9 Pt. II Group 5 Note (6) substituted (1.10.2008) by [The Value Added Tax \(Finance\) \(No. 2\) Order 2008 \(S.I. 2008/2547\)](#), arts. 1(2)(b), **3(4)**
- F62** Words in Sch. 9 Pt. II Group 15 Note (6) inserted (28.6.2013) by [The Value Added Tax \(Finance\) Order 2013 \(S.I. 2013/1402\)](#), arts. 1, **2(3)**
- F63** Words in Sch. 9 Pt. II Group 5 Note (6) omitted (1.4.2020) by virtue of [The Value Added Tax \(Finance\) Order 2020 \(S.I. 2020/209\)](#), arts. 1, **4(a)**
- F64** Words in Sch. 9 Pt. II substituted (1.4.2013) by [Financial Services Act 2012 \(c. 21\)](#), s. 122(3), **Sch. 18 para. 81** (with [Sch. 20](#)); S.I. 2013/423, art. 3, [Sch.](#)
- F65** Words in [Sch. 9 Pt. II](#) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments and Transitional Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1214\)](#), regs. 1, **2(3)(a)**; S.I. 2020/1641, reg. 2, [Sch.](#)
- F66** Words in Sch. 9 Pt. II Group 5 Note (6) inserted (1.4.2020) by [The Value Added Tax \(Finance\) Order 2020 \(S.I. 2020/209\)](#), arts. 1, **4(b)**
- F67** Words in [Sch. 9](#) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments to Acts of Parliament\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1312\)](#), regs. 1, **10**; S.I. 2020/1641, reg. 2, [Sch.](#)
- F68** Words in Sch. 9 Pt. II Group 5 Note (6) omitted (22.7.2013) by virtue of [The Alternative Investment Fund Managers Regulations 2013 \(S.I. 2013/1773\)](#), reg. 1, **Sch. 1 para. 40(b)**
- F69** Words in [Sch. 9 Pt. II](#) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments and Transitional Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1214\)](#), regs. 1, **2(3)(b)**; S.I. 2020/1641, reg. 2, [Sch.](#)
- F70** Sch. 9 Pt. II Group 5 Note (6A) inserted (1.10.2008) by [The Value Added Tax \(Finance\) \(No. 2\) Order 2008 \(S.I. 2008/2547\)](#), arts. 1(2)(b), **3(5)**
- F71** Words in [Sch. 9 Pt. II](#) substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments and Transitional Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1214\)](#), regs. 1, **2(4)**; S.I. 2020/1641, reg. 2, [Sch.](#)
- F72** Sch. 9 Pt. II Group 5 Note (6B) inserted (1.4.2020) by [The Value Added Tax \(Finance\) Order 2020 \(S.I. 2020/209\)](#), arts. 1, **5**
- F73** Sch. 9 Pt. II Group 5 Note (7) omitted (with application in accordance with art. 1 of the amending S.I.) by virtue of [Value Added Tax \(Finance\) \(No.2\) Order 2003 \(S.I. 2003/1569\)](#), **art. 2(g)**
- F74** Sch. 9 Pt. II Group 5 Note (8) omitted (1.10.2008) by virtue of [The Value Added Tax \(Finance\) \(No. 2\) Order 2008 \(S.I. 2008/2547\)](#), arts. 1(2)(b), **3(6)**
- F75** Sch. 9 Pt. II Group 5 Note (9) omitted (with application in accordance with art. 1 of the amending S.I.) by virtue of [Value Added Tax \(Finance\) \(No.2\) Order 2003 \(S.I. 2003/1569\)](#), **art. 2(i)**
- F76** Sch. 9 Pt. II Group 5 Note (10) omitted (1.10.2008) by virtue of [The Value Added Tax \(Finance\) \(No. 2\) Order 2008 \(S.I. 2008/2547\)](#), arts. 1(2)(b), **3(6)**

## GROUP 6— EDUCATION

Item No.

- 1 The provision by an eligible body of—
  - (a) education;
  - (b) <sup>F77</sup>... or
  - (c) vocational training.

### Textual Amendments

- F77** Sch. 9 Pt. II item 1(b) omitted (1.8.2013) by virtue of [The Value Added Tax \(Education\) Order 2013 \(S.I. 2013/1897\)](#), arts. 1(2), **2** (with art. 1(2)(3))

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- 2 The supply of private tuition, in a subject ordinarily taught in a school or university, by an individual teacher acting independently of an employer.
- 3 The provision of examination services—
  - (a) by or to an eligible body; or
  - (b) to a person receiving education or vocational training which is—
    - (i) exempt by virtue of items 1, 2 [<sup>F78</sup>, 5 or 5A]; or
    - (ii) provided otherwise than in the course or furtherance of a business.

#### Textual Amendments

**F78** Words in Sch. 9 Group 6 item 3(b)(i) substituted (28.7.2000 for certain purposes otherwise 1.4.2001) by 2000 c. 21, s. 149, **Sch. 9 para. 47(2)**; S.I. 2001/654, art. 2(2), **Sch. Pt. II** (with art. 3)

- 4 The supply of any goods or services (other than examination services) which are closely related to a supply of a description falling within item 1 (the principal supply) by or to the eligible body making the principal supply provided—
  - (a) the goods or services are for the direct use of the pupil, student or trainee (as the case may be) receiving the principal supply; and
  - (b) where the supply is to the eligible body making the principal supply, it is made by another eligible body.
- 5 The provision of vocational training, and the supply of any goods or services essential thereto by the person providing the vocational training, to the extent that the consideration payable is ultimately a charge to funds provided pursuant to arrangements made under section 2 of the <sup>M1</sup>Employment and Training Act 1973, section 1A of the <sup>M2</sup>Employment and Training Act (Northern Ireland) 1950 or section 2 of the <sup>M3</sup>Enterprise and New Towns (Scotland) Act 1990.

#### Marginal Citations

**M1** 1973 c.50.

**M2** 1950 c. 29 (N.I.).

**M3** 1990 c. 35.

- [<sup>F79</sup>5A 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 the extent that the consideration payable is ultimately a charge to funds provided by
- [<sup>F80</sup>(a) <sup>F81</sup> .....
  - (b) <sup>F82</sup> .....
  - (c)] the [<sup>F83</sup>National Assembly for Wales] under <sup>F84</sup>... Part II of the Learning and Skills Act 2000.]

#### Textual Amendments

**F79** Sch. 9 Group 6 item 5A inserted (28.7.2000 for certain purposes otherwise 1.4.2001) by 2000 c. 21, s. 149, **Sch. 9 para. 47(3)**; S.I. 2001/654, art. 2(2), **Sch. Pt. II** (with art. 3)

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- F80** Words in Sch. 9 Pt. 2 Group 6 item 5A substituted (1.4.2010) by [The Apprenticeships, Skills, Children and Learning Act 2009 \(Consequential Amendments\) \(England and Wales\) Order 2010 \(S.I. 2010/1080\)](#), art. 1(2)(a)(b), **Sch. 1 para. 26(a)** (with art. 2(3))
- F81** Sch. 9 Pt. II Group 6 item 5A(a) omitted (1.4.2012) by virtue of [Education Act 2011 \(c. 21\)](#), s. 82(3), **Sch. 16 para. 9(2)(a)**; S.I. 2012/924, art. 2
- F82** Sch. 9 Pt. II Group 6 item 5A(b) omitted (26.5.2015) by virtue of [Deregulation Act 2015 \(c. 20\)](#), s. 115(3)(g), **Sch. 14 para. 41(2)**
- F83** Words in Sch. 9 Pt. 2 Group 6 item 5A substituted (1.4.2006) by [The National Council for Education and Training for Wales \(Transfer of Functions to the National Assembly for Wales and Abolition\) Order 2005 \(S.I. 2005/3238\)](#), art. 1(1), **Sch. 1 para. 30** (with art. 7)
- F84** Words in Sch. 9 Pt. 2 Group 6 item 5A repealed (1.4.2010) by [The Apprenticeships, Skills, Children and Learning Act 2009 \(Consequential Amendments\) \(England and Wales\) Order 2010 \(S.I. 2010/1080\)](#), art. 1(2)(a)(b), **Sch. 1 para. 26(b)**, **Sch. 2 Pt. 1** (with art. 2(3))

- [<sup>F85</sup>5B 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—
- (a) aged under 19,
  - (b) aged 19 or over, in respect of education or training begun by them when they were aged under 19,
  - [ aged 19 or over and for whom an EHC plan is maintained,]
- <sup>F86</sup>(ba)
- (c) aged 19 or over but under 25 and subject to learning difficulty assessment, or
  - (d) aged 25 or over, in respect of education or training begun by them when they were within paragraph [<sup>F87</sup>(ba) or] (c),
- to the extent that the consideration payable is ultimately a charge to funds provided by the Secretary of State.]

#### Textual Amendments

- F85** Sch. 9 Pt. II Group 6 item 5B inserted (1.4.2012) by [Education Act 2011 \(c. 21\)](#), s. 82(3), **Sch. 16 para. 9(3)**; S.I. 2012/924, art. 2
- F86** Sch. 9 Pt. II Group 6 item 5B(ba) inserted (1.9.2014) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), **Sch. 3 para. 66(2)(a)**; S.I. 2014/889, art. 7(a)
- F87** Words in Sch. 9 Pt. II Group 6 item 5B(d) inserted (1.9.2014) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), **Sch. 3 para. 66(2)(b)**; S.I. 2014/889, art. 7(a)

- [<sup>F88</sup>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.]

#### Textual Amendments

- F88** Sch. 9 Pt. II Group 6 item 5C inserted (26.5.2015) by [Deregulation Act 2015 \(c. 20\)](#), s. 115(3)(g), **Sch. 14 para. 41(3)**

---

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

- (a) a youth club or an association of youth clubs to its members; or
- (b) an association of youth clubs to members of a youth club which is a member of that association.

Notes:

(1) For the purposes of this Group an “eligible body” is—

- (a) a school within the meaning of [<sup>F89</sup>the Education Act 1996], the <sup>M4</sup>Education (Scotland) Act 1980, the <sup>M5</sup>Education and Libraries (Northern Ireland) Order 1986 or the <sup>M6</sup>Education Reform (Northern Ireland) Order 1989, which is—
  - (i) provisionally or finally registered or deemed to be registered as a school within the meaning of the aforesaid legislation in a register of independent schools; or
  - (ii) a school in respect of which of which grants are made by the Secretary of State to the proprietor or managers; or
  - (iii) [<sup>F90</sup>a community, foundation or voluntary school within the meaning of the school Standards and Framework Act 1998, a special school within the meaning of section 337 of the Education Act 1996][<sup>F91</sup>or a maintained school within the meaning of] the <sup>M7</sup>Education and Libraries (Northern Ireland) Order 1986; or
  - (iv) a public school within the meaning of section 135(1) of the Education (Scotland) Act 1980; or
  - <sup>F92</sup>(v) .....
  - (vi) [<sup>F93</sup>a self-governing school within the meaning of section 1(3) of the <sup>M8</sup>Self-Governing Schools (Scotland) Act 1989; or]
  - <sup>F94</sup>(vii) .....
  - (viii) a grant-maintained integrated school within the meaning of Article 65 of the Education Reform (Northern Ireland) Order 1989;
- (b) a United Kingdom university, and any college, institution, school or hall of such a university;
- (c) an institution—
  - (i) falling within section 91(3)(a) [<sup>F95</sup>, (b) or (c)] or section 91(5)[<sup>F96</sup>(za),] (b) or (c) of the <sup>M9</sup>Further and Higher Education Act 1992; or
  - (ii) which is a designated institution as defined in section 44(2) of the <sup>M10</sup>Further and Higher Education (Scotland) Act 1992; or
  - (iii) managed by a board of management as defined in section 36(1) of the Further and Higher Education (Scotland) Act 1992; or
  - (iv) to which grants are paid by the Department of Education for Northern Ireland under Article 66(2) of the <sup>M11</sup>Education and Libraries (Northern Ireland) Order 1986; [<sup>F97</sup>or
  - (v) managed by a governing body established under the Further Education (Northern Ireland) Order 1997;]
- (d) a public body of a description in Note (5) to Group 7 below;
- <sup>F98</sup>(e) a body which—
  - (i) is precluded from distributing and does not distribute any profit it makes; and

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (ii) applies any profits made from supplies of a description within this Group to the continuance or improvement of such supplies;]
- [<sup>F99</sup>(f) a body not falling within paragraphs (a) to (e) above which provides the teaching of English as a foreign language.]
- (2) A supply by a body, which is an eligible body only by virtue of falling within Note [<sup>F100</sup>1(f)], shall not fall within this Group insofar as it consists of the provision of anything other than the teaching of English as a foreign language.
- [<sup>F101</sup>(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
    - (ii) the carrying out of activities of a charitable nature.]
- (4) “Examination services” include the setting and marking of examinations, the setting of educational or training standards, the making of assessments and other services provided with a view to ensuring educational and training standards are maintained.
- (5) For the purposes of item 5 a supply of any goods or services shall not be taken to be essential to the provision of vocational training unless the goods or services in question are provided directly to the trainee.
- [<sup>F102</sup>(5A) For the purposes of [<sup>F103</sup>items 5A [<sup>F104</sup>to 5C]] a supply of any goods or services shall not be taken to be essential to the provision of education or vocational training unless—
  - (a) in the case of the provision of education, the goods or services are provided directly to the person receiving the education;
  - (b) in the case of the provision of vocational training, the goods or services are provided directly to the person receiving the training.]
- [<sup>F105</sup>(5B) In item 5B, [<sup>F106</sup>“EHC plan” and] “subject to learning difficulty assessment” [<sup>F106</sup>have the same meanings] as in the Education Act 1996.]
- (6) For the purposes of item 6 a club is a “youth club” if—
  - (a) it is established to promote the social, physical, educational or spiritual development of its members;
  - (b) its members are mainly under 21 years of age; and
  - (c) it satisfies the requirements of Note (1)(f)(i) and (ii).

#### Textual Amendments

- F89** Words in Sch. 9 Group 6 Note (1)(a) substituted (1.11.1996) by 1996 c. 56, ss. 582(1), 583(2), **Sch. 37 Pt. I para. 125(a)**
- F90** Words in Sch. 9 Group 6 Note (1)(a)(iii) substituted (1.9.1999) by 1998 c. 31, s. 140(1), **Sch. 30 para. 51(a)** (with ss. 138(9), 144(6)); S.I. 1999/2323, art. 2(1), **Sch. 51(a)**
- F91** Words in Sch. 9 Group 6 Note (1)(a)(iii) substituted (1.11.1996) by 1996 c. 56, ss. 582(1), 583(2), **Sch. 37 Pt. I para. 125(b)**
- F92** Sch. 9 Group 6 Note (1)(a)(v) repealed (1.9.1999) by 1998 c. 31, s. 140(1)(3), Sch. 30 para. 51(b), **Sch. 31** (with ss. 138(9), 144(6)); S.I. 1999/2323, art. 2(1), **Sch. 51(a)**

*Changes to legislation: Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- F93** Sch. 9 Pt. 2 Group 6 Note (1)(a)(vi) (S.) repealed (31.12.2004) by [Standards in Scotland's Schools etc. Act 2000 \(asp 6\)](#), s. 61(2), **sch. 3**; S.S.I. 2004/528, art. 2(b)
- F94** Sch. 9 Group 6 Note (1)(a)(vii) repealed (1.9.1999) by [1998 c. 31](#), s. 140(1)(3), Sch. 30 para. 51(b), **Sch. 31** (with ss. 138(9), 144(6)); S.I. 1999/2323, art. 2(1), **Sch.**
- F95** Words in Sch. 9 Pt. 2 Group 6 Note (1)(c)(i) substituted (1.4.2010) by [The Apprenticeships, Skills, Children and Learning Act 2009 \(Consequential Amendments\) \(England and Wales\) Order 2010 \(S.I. 2010/1080\)](#), art. 1(2)(a), **Sch. 1 para. 94** (with art. 2(3))
- F96** Word in Sch. 9 Pt. 2 Group 6 note (1)(c)(i) inserted (1.8.2019) by [The Higher Education and Research Act 2017 \(Further Implementation etc.\) Regulations 2019 \(S.I. 2019/1027\)](#), regs. 1, **5**
- F97** Sch. 9 Group 6 Note 1(c)(v) and preceding word inserted (1.4.1998) by S.I. 1997/ 1772 (N.I. 15), art. 25, Sch. 4; [S.R. 1998/82](#), art. **2**
- F98** Sch. 9 Group 6 Note (1)(e) substituted (1.1.1995) by [S.I. 1994/2969](#), arts. **1, 3**
- F99** Sch. 9 Group 6 Note (1)(f) substituted (1.1.1995) by [S.I. 1994/2969](#), arts. **1, 4**
- F100** Words in Sch. 9 Group 6 Note (2) substituted (1.1.1995) by [S.I. 1994/2969](#), arts. **1, 5**
- F101** Words in Sch. 9 Group 6 Note (3) substituted (1.1.1995) by [S.I. 1994/2969](#), arts. **1, 6**
- F102** Sch. 9 Group 6 Note (5A) inserted (28.7.2000 for certain purposes otherwise 1.4.2001) by [2000 c. 21](#), s. 149, **Sch. 9 para. 47(4)**; [S.I. 2001/654](#), art. 2(2), **Sch. Pt. II** (with art. 3)
- F103** Words in Sch. 9 Pt. II Group 6 Note (5A) substituted (1.4.2012) by [Education Act 2011 \(c. 21\)](#), s. 82(3), **Sch. 16 para. 9(4)**; [S.I. 2012/924](#), art. **2**
- F104** Words in Sch. 9 Pt. II Group 6 Note (5A) substituted (26.5.2015) by [Deregulation Act 2015 \(c. 20\)](#), s. 115(3)(g), **Sch. 14 para. 41(4)**
- F105** Sch. 9 Pt. II Group 6 Note (5B) inserted (1.4.2012) by [Education Act 2011 \(c. 21\)](#), s. 82(3), **Sch. 16 para. 9(5)**; [S.I. 2012/924](#), art. **2**
- F106** Words in Sch. 9 Pt. II Group 6 Note (5B) inserted and substituted (1.9.2014) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), **Sch. 3 para. 66(3)**; [S.I. 2014/889](#), art. 7(a)

### Marginal Citations

- M4** [1980 c. 44](#).
- M5** [S.I.1986/594 \(N.I.3\)](#).
- M6** [S.I.1989/2406 \(N.I.20\)](#).
- M7** [S.I.1986/594 \(N.I.3\)](#).
- M8** [1989 c. 39](#).
- M9** [1992 c. 13](#).
- M10** [1992 c. 37](#).
- M11** [S.I.1986/594 \(N.I.3\)](#).

### Textual Amendments

- F89** Words in Sch. 9 Group 6 Note (1)(a) substituted (1.11.1996) by [1996 c. 56](#), ss. 582(1), 583(2), **Sch. 37 Pt. I para. 125(a)**
- F90** Words in Sch. 9 Group 6 Note (1)(a)(iii) substituted (1.9.1999) by [1998 c. 31](#), s. 140(1), **Sch. 30 para. 51(a)** (with ss. 138(9), 144(6)); S.I. 1999/2323, art. 2(1), **Sch.**
- F91** Words in Sch. 9 Group 6 Note (1)(a)(iii) substituted (1.11.1996) by [1996 c. 56](#), ss. 582(1), 583(2), **Sch. 37 Pt. I para. 125(b)**
- F92** Sch. 9 Group 6 Note (1)(a)(v) repealed (1.9.1999) by [1998 c. 31](#), s. 140(1)(3), Sch. 30 para. 51(b), **Sch. 31** (with ss. 138(9), 144(6)); S.I. 1999/2323, art. 2(1), **Sch.**
- F93** Sch. 9 Pt. 2 Group 6 Note (1)(a)(vi) (S.) repealed (31.12.2004) by [Standards in Scotland's Schools etc. Act 2000 \(asp 6\)](#), s. 61(2), **sch. 3**; S.S.I. 2004/528, art. 2(b)
- F94** Sch. 9 Group 6 Note (1)(a)(vii) repealed (1.9.1999) by [1998 c. 31](#), s. 140(1)(3), Sch. 30 para. 51(b), **Sch. 31** (with ss. 138(9), 144(6)); S.I. 1999/2323, art. 2(1), **Sch.**

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- F95** Words in Sch. 9 Pt. 2 Group 6 Note (1)(c)(i) substituted (1.4.2010) by [The Apprenticeships, Skills, Children and Learning Act 2009 \(Consequential Amendments\) \(England and Wales\) Order 2010 \(S.I. 2010/1080\)](#), art. 1(2)(a), **Sch. 1 para. 94** (with art. 2(3))
- F96** Word in Sch. 9 Pt. 2 Group 6 note (1)(c)(i) inserted (1.8.2019) by [The Higher Education and Research Act 2017 \(Further Implementation etc.\) Regulations 2019 \(S.I. 2019/1027\)](#), regs. 1, **5**
- F97** Sch. 9 Group 6 Note 1(c)(v) and preceding word inserted (1.4.1998) by S.I. 1997/ 1772 (N.I. 15), art. 25, Sch. 4; [S.R. 1998/82](#), art. **2**
- F98** Sch. 9 Group 6 Note (1)(e) substituted (1.1.1995) by [S.I. 1994/2969](#), arts. **1, 3**
- F99** Sch. 9 Group 6 Note (1)(f) substituted (1.1.1995) by [S.I. 1994/2969](#), arts. **1, 4**
- F100** Words in Sch. 9 Group 6 Note (2) substituted (1.1.1995) by [S.I. 1994/2969](#), arts. **1, 5**
- F101** Words in Sch. 9 Group 6 Note (3) substituted (1.1.1995) by [S.I. 1994/2969](#), arts. **1, 6**
- F102** Sch. 9 Group 6 Note (5A) inserted (28.7.2000 for certain purposes otherwise 1.4.2001) by 2000 c. 21, s. 149, **Sch. 9 para. 47(4)**; [S.I. 2001/654](#), art. 2(2), **Sch. Pt. II** (with art. 3)
- F103** Words in Sch. 9 Pt. II Group 6 Note (5A) substituted (1.4.2012) by [Education Act 2011 \(c. 21\)](#), s. 82(3), **Sch. 16 para. 9(4)**; [S.I. 2012/924](#), art. **2**
- F104** Words in Sch. 9 Pt. II Group 6 Note (5A) substituted (26.5.2015) by [Deregulation Act 2015 \(c. 20\)](#), s. 115(3)(g), **Sch. 14 para. 41(4)**
- F105** Sch. 9 Pt. II Group 6 Note (5B) inserted (1.4.2012) by [Education Act 2011 \(c. 21\)](#), s. 82(3), **Sch. 16 para. 9(5)**; [S.I. 2012/924](#), art. **2**
- F106** Words in Sch. 9 Pt. II Group 6 Note (5B) inserted and substituted (1.9.2014) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), **Sch. 3 para. 66(3)**; [S.I. 2014/889](#), art. 7(a)

#### Marginal Citations

- M4** 1980 c. 44.  
**M5** [S.I.1986/594 \(N.I.3\)](#).  
**M6** [S.I.1989/2406 \(N.I.20\)](#).  
**M7** [S.I.1986/594 \(N.I.3\)](#).  
**M8** 1989 c. 39.  
**M9** 1992 c. 13.  
**M10** 1992 c. 37.  
**M11** [S.I.1986/594 \(N.I.3\)](#).

## GROUP 7— HEALTH AND WELFARE

### Item No.

- 1 The supply of services [<sup>F107</sup>consisting in the provision of medical care] by a person registered or enrolled in any of the following—
- (a) the register of medical practitioners <sup>F108</sup>...;
  - (b) either of the registers of ophthalmic opticians or the register of dispensing opticians kept under the <sup>M12</sup>Opticians Act 1989 or either of the lists kept under section 9 of that Act of bodies corporate carrying on business as ophthalmic opticians or as dispensing opticians;
  - (c) [<sup>F109</sup>the register kept under [<sup>F110</sup>the Health Professions Order 2001]] ;
  - [<sup>F111</sup>(ca) the register of osteopaths maintained in accordance with the provisions of the Osteopaths Act 1993 <sup>F112</sup>;]
  - [<sup>F113</sup>(cb) the register of chiropractors maintained in accordance with the provisions of the Chiropractors Act 1994 <sup>M13</sup>;]

*Changes to legislation: Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (d) [<sup>F114</sup>the register of qualified [<sup>F115</sup>nurses, midwives and nursing associates] maintained under article 5 of the Nursing and Midwifery Order 2001];

<sup>F116</sup>(e) .....

#### Textual Amendments

- F107** Words in Sch. 9 Pt. II Group 7 item 1 inserted (1.5.2007) by [The Value Added Tax \(Health and Welfare\) Order 2007 \(S.I. 2007/206\)](#), arts. 1, 3
- F108** Words in Sch. 9 Pt. II Group 7 omitted (coming into force in accordance with art. 1(2)(3) of the amending S.I.) by virtue of [The Medical Act 1983 \(Amendment\) and Miscellaneous Amendments Order 2006 \(S.I. 2006/1914\)](#), arts. 1(2), **75(2)(a)**
- F109** Words in Sch. 9 Pt. 2 Group 7 item 1(c) substituted (coming into force in accordance with art. 1(2)(3) of the amending S.I.) by [The Health Professions Order 2001 \(S.I. 2002/254\)](#), art. 48, **Sch. 4 para. 6** (with art. 3(19))
- F110** Words in Sch. 9 Pt. II substituted (2.12.2019) by [Children and Social Work Act 2017 \(c. 16\)](#), s. 70(2), **Sch. 5 para. 47(f)**; [S.I. 2019/1436](#), reg. 2(s)
- F111** Sch. 9 Group 7 item 1(ca) inserted (12.6.1998) by [S.I. 1998/1294](#), arts. 1, 2
- F112** [1993 c.21](#); this Act was amended by Schedule 2 to the [Chiropractors Act 1994 \(c.17\)](#).
- F113** Sch. 9 Pt. 2 Group 7 item 1 (cb) inserted (29.6.1999) by [S.I. 1999/1575](#), art. 2
- F114** Sch. 9 Pt. 2 Group 7 item 1: words "the register of qualified nurses and midwives maintained under article 5 of the Nursing and Midwifery Order 2001" substituted for Sch. 9 Pt. II Group 7 item 1(d) (coming into force in accordance with art. 1(2)(3) of the amending S.I.) by virtue of [The Nursing and Midwifery Order 2001 \(S.I. 2002/253\)](#), art. 54, **Sch. 5 para. 12** (with art. 3(18))
- F115** Words in Sch. 9 Pt. II substituted (28.1.2019) by [The Nursing and Midwifery \(Amendment\) Order 2018 \(S.I. 2018/838\)](#), art. 1(3), **Sch. 3 para. 2**
- F116** Sch. 9 Pt. II Group 7 item 1(e) repealed (1.4.2010) by [Health and Social Care Act 2008 \(c. 14\)](#), s. 170(3)(4), **Sch. 15 Pt. 2**; [S.I. 2010/708](#), art. 4(2)(d)

#### Marginal Citations

- M12** [1989 c. 44](#).
- M13** [1994 c. 17](#).

- 2 [<sup>F117</sup>The supply of any services consisting in the provision of medical care, or the supply of dental prostheses, by]—

(a) a person registered in the dentists' register;

[<sup>F118</sup>(b) a person registered in the dental care professionals register established under section 36B of the Dentists Act 1984;]<sup>F119</sup>...

<sup>F119</sup>(c) .....

#### Textual Amendments

- F117** Words in Sch. 9 Pt. II Group 7 item 2 substituted (1.5.2007) by [The Value Added Tax \(Health and Welfare\) Order 2007 \(S.I. 2007/206\)](#), arts. 1, **4(a)**
- F118** Sch. 9 Group 7 item 2(b) substituted (with effect in accordance with art. 1(4)-(7) of the amending S.I.) by [The Dentists Act 1984 \(Amendment\) Order 2005 \(S.I. 2005/2011\)](#), **Sch. 6 para. 3** (with Sch. 7) (with transitional provisions in [S.I. 2006/1671](#))
- F119** Sch. 9 Pt. II Group 7 item 2(c) and word omitted (1.5.2007) by virtue of [The Value Added Tax \(Health and Welfare\) Order 2007 \(S.I. 2007/206\)](#), arts. 1, **4(b)**

[<sup>F120</sup>2A The supply of any services or dental prostheses by a dental technician.]

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

#### Textual Amendments

**F120** Sch. 9 Pt. II Group 7 item 2A inserted (1.5.2007) by [The Value Added Tax \(Health and Welfare\) Order 2007 \(S.I. 2007/206\)](#), arts. 1, 5

- 3 The supply of any services [<sup>F121</sup>consisting in the provision of medical care] by a person registered in [<sup>F122</sup>the register maintained under article 19 of the Pharmacy Order 2010 or in the register of pharmaceutical chemists kept under] the <sup>M14</sup>Pharmacy (Northern Ireland) Order 1976.

#### Textual Amendments

**F121** Words in Sch. 9 Pt. II Group 7 item 3 inserted (1.5.2007) by [The Value Added Tax \(Health and Welfare\) Order 2007 \(S.I. 2007/206\)](#), arts. 1, 6

**F122** Words in Sch. 9 Pt. II Group 7 item 3 substituted (27.9.2010) by [The Pharmacy Order 2010 \(S.I. 2010/231\)](#), art. 1(5), [Sch. 4 para. 5\(3\)](#); [S.I. 2010/1621](#), art. 2(1), Sch.

#### Marginal Citations

**M14** [S.I.1976/1213 \(N.I. 22\)](#)9.

- 4 The provision of care or medical or surgical treatment and, in connection with it, the supply of any goods, in any hospital [<sup>F123</sup>or state-regulated institution].

#### Textual Amendments

**F123** Words in Sch. 9 Pt. 2 Group 7 Item 4 substituted (21.3.2002) by [The Value Added Tax \(Health and Welfare\) Order 2002 \(S.I. 2002/762\)](#), art. 3

- 5 The provision of a deputy for a person registered in the register of medical practitioners <sup>F124</sup>....

#### Textual Amendments

**F124** Words in Sch. 9 Pt. II Group 7 omitted (coming into force in accordance with art. 1(2)(3) of the amending S.I.) by virtue of [The Medical Act 1983 \(Amendment\) and Miscellaneous Amendments Order 2006 \(S.I. 2006/1914\)](#), arts. 1(2), [75\(2\)\(b\)](#)

- 6 Human blood.
- 7 Products for therapeutic purposes, derived from human blood.
- 8 Human (including foetal) organs or tissue for diagnostic or therapeutic purposes or medical research.
- [<sup>F125</sup>9 The supply by—
- (a) a charity,
  - (b) a state-regulated private welfare institution [<sup>F126</sup>or agency], or
  - (c) a public body,
- of welfare services and of goods supplied in connection with those welfare services.]

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

### Textual Amendments

**F125** Sch. 9 Pt. 2 Group 7 Item 9 substituted (21.3.2002) by [The Value Added Tax \(Health and Welfare\) Order 2002 \(S.I. 2002/762\)](#), [art. 4](#)

**F126** Words in Sch. 9 Pt. 2 Group 7 Item 9(b) inserted (31.1.2003) by [Value Added Tax \(Health and Welfare\) Order 2003 \(S.I. 2003/24\)](#), [arts. 1, 2, 3](#)

- 10 The supply, otherwise than for profit, of goods and services incidental to the provision of spiritual welfare by a religious community to a resident member of that community in return for a subscription or other consideration paid as a condition of membership.
- 11 The supply of transport services for sick or injured persons in vehicles specially designed for that purpose.

Notes:

- (1) Item 1 does not include the letting on hire of goods except where the letting is in connection with a supply of other services comprised in the item.
- (2) Paragraphs (a) to (d) of item 1 and paragraphs (a) and (b) of item 2 include supplies of services made by a person who is not registered or enrolled in any of the registers or rolls specified in those paragraphs where the services are wholly performed or directly supervised by a person who is so registered or enrolled.

<sup>F127</sup>(2ZA) .....

[<sup>F128</sup>(2A) Item 3 includes supplies of services made by a person who is not registered in either of the registers specified in that item where the services are wholly performed [<sup>F129</sup>or directly supervised] by a person who is so registered.]

- (3) Item 3 does not include the letting on hire of goods.

<sup>F130</sup>(4) .....

- (5) In item 9 “public body” means—

- (a) a Government department within the meaning of section 41(6);
- (b) a local authority;
- (c) a body which acts under any enactment or instrument for public purposes and not for its own profit and which performs functions similar to those of a Government department or local authority.

[<sup>F131</sup>(6) In item 9 “welfare services” means services which are directly connected with—

- (a) the provision of care, treatment or instruction designed to promote the physical or mental welfare of elderly, sick, distressed or disabled persons,
- (b) the care or protection of children and young persons, or
- (c) the provision of spiritual welfare by a religious institution as part of a course of instruction or a retreat, not being a course or a retreat designed primarily to provide recreation or a holiday,

and, in the case of services supplied by a state-regulated private welfare institution, includes only those services in respect of which the institution is so regulated.]

- (7) Item 9 does not include the supply of accommodation or catering except where it is ancillary to the provision of care, treatment or instruction.

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

<sup>F132</sup>(8) In this Group “state-regulated” means approved, licensed, registered or exempted from registration by any Minister or other authority pursuant to a provision of a public general Act, other than a provision that is capable of being brought into effect at different times in relation to different local authority areas.

Here “Act” means—

- (a) an Act of Parliament;
- (b) an Act of the Scottish Parliament;
- (c) an Act of the Northern Ireland Assembly;
- (d) an Order in Council under Schedule 1 to the Northern Ireland Act 1974 <sup>F133</sup>;
- (e) a Measure of the Northern Ireland Assembly established under section 1 of the Northern Ireland Assembly Act 1973 <sup>F134</sup>;
- (f) an Order in Council under section 1(3) of the Northern Ireland (Temporary Provisions) Act 1972 <sup>F135</sup>;
- (g) an Act of the Parliament of Northern Ireland.]

#### Textual Amendments

- F127** Sch. 9 Pt. II Group 7 Note (2ZA) omitted (2.12.2019) by virtue of [Children and Social Work Act 2017](#) (c. 16), s. 70(2), [Sch. 5 para. 5](#); S.I. 2019/1436, reg. 2(s)
- F128** Sch. 9 group 7 Note (2A) inserted (1.1.1997) by S.I. 1996/2949, [arts. 1, 2](#)
- F129** Words in [Sch. 9 Pt. 2 Group 7 Note 2A](#) inserted (1.5.2023) by [The Value Added Tax Act 1994 \(Schedule 9\) \(Exemptions: Health and Welfare\) \(Amendment\) Order 2023](#) (S.I. 2023/388), [arts. 1, 2](#)
- F130** Sch. 9 Pt. II Group 7 Note (4) omitted (3.12.2007) by virtue of [The European Qualifications \(Health and Social Care Professions\) Regulations 2007](#) (S.I. 2007/3101), regs. 1(2), [65\(b\)](#)
- F131** Sch. 9 Pt. 2 Group 7 Note (6) substituted (21.3.2002) by [The Value Added Tax \(Health and Welfare\) Order 2002](#) (S.I. 2002/762), [art. 5](#)
- F132** Sch. 9 Pt. 2 Group 7 Note (8) inserted (21.3.2002) by [The Value Added Tax \(Health and Welfare\) Order 2002](#) (S.I. 2002/762), [art. 6](#)
- F133** 1974 c. 28, repealed by section 100 of and Schedule 15 to the [Northern Ireland Act 1998](#) (c. 47).
- F134** 1973 c. 17, repealed by section 100 of and Schedule 15 to the [Northern Ireland Act 1998](#) (c. 47).
- F135** 1972 c. 22, repealed by section 100 of and Schedule 15 to the [Northern Ireland Act 1998](#) (c. 47).

#### Textual Amendments

- F127** Sch. 9 Pt. II Group 7 Note (2ZA) omitted (2.12.2019) by virtue of [Children and Social Work Act 2017](#) (c. 16), s. 70(2), [Sch. 5 para. 5](#); S.I. 2019/1436, reg. 2(s)
- F128** Sch. 9 group 7 Note (2A) inserted (1.1.1997) by S.I. 1996/2949, [arts. 1, 2](#)
- F129** Words in [Sch. 9 Pt. 2 Group 7 Note 2A](#) inserted (1.5.2023) by [The Value Added Tax Act 1994 \(Schedule 9\) \(Exemptions: Health and Welfare\) \(Amendment\) Order 2023](#) (S.I. 2023/388), [arts. 1, 2](#)
- F130** Sch. 9 Pt. II Group 7 Note (4) omitted (3.12.2007) by virtue of [The European Qualifications \(Health and Social Care Professions\) Regulations 2007](#) (S.I. 2007/3101), regs. 1(2), [65\(b\)](#)
- F131** Sch. 9 Pt. 2 Group 7 Note (6) substituted (21.3.2002) by [The Value Added Tax \(Health and Welfare\) Order 2002](#) (S.I. 2002/762), [art. 5](#)
- F132** Sch. 9 Pt. 2 Group 7 Note (8) inserted (21.3.2002) by [The Value Added Tax \(Health and Welfare\) Order 2002](#) (S.I. 2002/762), [art. 6](#)
- F133** 1974 c. 28, repealed by section 100 of and Schedule 15 to the [Northern Ireland Act 1998](#) (c. 47).
- F134** 1973 c. 17, repealed by section 100 of and Schedule 15 to the [Northern Ireland Act 1998](#) (c. 47).
- F135** 1972 c. 22, repealed by section 100 of and Schedule 15 to the [Northern Ireland Act 1998](#) (c. 47).

*Changes to legislation: Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

## GROUP 8— BURIAL AND CREMATION

### Item No.

- 1 The disposal of the remains of the dead.
- 2 The making of arrangements for or in connection with the disposal of the remains of the dead.

## [<sup>F136</sup>GROUP 9— SUBSCRIPTIONS TO TRADE UNIONS, PROFESSIONAL AND OTHER PUBLIC INTEREST BODIES]

### Textual Amendments

**F136** Sch. 9 Pt. II Group 9: heading substituted (1.12.1999) by [S.I. 1999/2834](#), [art. 4\(a\)](#)

### Item No.

- 1 The supply to its members of such services and, in connection with those services, of such goods as are both referable only to its aims and available without payment other than a membership subscription by any of the following non-profit-making organisations—
  - (a) a trade union or other organisation of persons having as its main object the negotiation on behalf of its members of the terms and conditions of their employment;
  - (b) a professional association, membership of which is wholly or mainly restricted to individuals who have or are seeking a qualification appropriate to the practice of the profession concerned;
  - (c) an association, the primary purpose of which is the advancement of a particular branch of knowledge, or the fostering of professional expertise, connected with the past or present professions or employments of its members;
  - (d) an association, the primary purpose of which is to make representations to the Government on legislation and other public matters which affect the business or professional interests of its members.
- [<sup>F137</sup>(e) a body which has objects which are in the public domain and are of a political, religious, patriotic, philosophical, philanthropic or civic nature.]

### Textual Amendments

**F137** Sch. 9 Pt. II Group 9 Item 1(e) added (1.12.1999) by [S.I. 1999/2834](#), [art. 4\(b\)](#)

### Note:

- (1) Item 1 does not include any right of admission to any premises, event or performance, to which non-members are admitted for a consideration.
- (2) “Trade union” has the meaning assigned to it by section 1 of the <sup>M15</sup>Trade Union and Labour Relations (Consolidation) Act 1992.

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (3) Item 1 shall include organisations and associations the membership of which consists wholly or mainly of constituent or affiliated associations which as individual associations would be comprised in the item; and “member” shall be construed as including such an association and “membership subscription” shall include an affiliation fee or similar levy.
- (4) Paragraph (c) does not apply unless the association restricts its membership wholly or mainly to individuals whose present or previous professions or employments are directly connected with the purposes of the association.
- (5) Paragraph (d) does not apply unless the association restricts its membership wholly or mainly to individuals or corporate bodies whose business or professional interests are directly connected with the purposes of the association.

**Marginal Citations**

M15 1992 c. 52.

**Marginal Citations**

M15 1992 c. 52.

**GROUP 10— SPORT, SPORTS COMPETITIONS AND PHYSICAL EDUCATION**

*Item No.*

- 1 The grant of a right to enter a competition in sport or physical recreation where the consideration for the grant consists in money which is to be allocated wholly towards the provision of a prize or prizes awarded in that competition.
- 2 The grant, by [<sup>F138</sup>an eligible body] established for the purposes of sport or physical recreation, of a right to enter a competition in such an activity.

**Textual Amendments**

**F138** Words in Sch. 9 Pt. II Group 10 Item 2 substituted (1.1.2000) by [S.I. 1999/1994, art. 3](#)

- 3 The supply by [<sup>F139</sup>an eligible body] to an individual <sup>F140</sup>... of services closely linked with and essential to sport or physical education in which the individual is taking part.

**Textual Amendments**

**F139** Words in Sch. 9 Pt. II Group 10 Item 3 substituted (1.1.2000) by [S.I. 1999/1994, art. 3](#)

**F140** Words in Sch. 9 Pt. II Group 10 omitted (1.1.2015) by virtue of [The Value Added Tax \(Sport\) Order 2014 \(S.I. 2014/3185\)](#), arts. 1, **2(2)**

*Notes:*

---

*Changes to legislation: Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

---

- (1) Item 3 does not include the supply of any services by [<sup>F141</sup>an eligible body] of residential accommodation, catering or transport.
- <sup>F142</sup>(2) .....
- [<sup>F143</sup>(2A) Subject to Notes (2C) and (3), in this Group “eligible body” means [<sup>F141</sup>an eligible body] which–
- (a) is precluded from distributing any profit it makes, or is allowed to distribute any such profit by means only of distributions to a non-profit making body;
  - (b) applies in accordance with Note (2B) any profits it makes from supplies of a description within Item 2 or 3; and
  - (c) is not subject to commercial influence.
- (2B) For the purposes of Note (2A)(b) the application of profits made by any body from supplies of a description within Item 2 or 3 is in accordance with this Note only if those profits are applied for one or more of the following purposes, namely–
- (a) the continuance or improvement of any facilities made available in or in connection with the making of the supplies of those descriptions made by that body;
  - (b) the purposes of a non-profit making body.
- (2C) In determining whether the requirements of Note (2A) for being an eligible body are satisfied in the case of any body, there shall be disregarded any distribution of amounts representing unapplied or undistributed profits that falls to be made to the body’s members on its winding-up or dissolution.]
- (3) In Item 3 a “non-profit making body” does not include—
- (a) a local authority;
  - (b) a Government department within the meaning of section 41(6); or
  - (c) a non-departmental public body which is listed in the 1993 edition of the publication prepared by the Office of Public Service and Science and known as Public Bodies.
- [<sup>F144</sup>(4) For the purposes of this Group a body shall be taken, in relation to a sports supply, to be subject to commercial influence if, and only if, there is a time in the relevant period when–
- (a) a relevant supply was made to that body by a person associated with it at that time;
  - (b) an emolument was paid by that body to such a person;
  - (c) an agreement existed for either or both of the following to take place after the end of that period, namely–
    - (i) the making of a relevant supply to that body by such a person; or
    - (ii) the payment by that body to such a person of any emoluments.
- (5) In this Group “the relevant period”, in relation to a sports supply, means–
- (a) where that supply is one made before 1st January 2003, the period beginning with 14th January 1999 and ending with the making of that sports supply; and
  - (b) where that supply is one made on or after 1st January 2003, the period of three years ending with the making of that sports supply.
- (6) Subject to Note (7), in this Group “relevant supply”, in relation to any body, means a supply falling within any of the following paragraphs–

---

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

- (a) the grant of any interest in or right over land which at any time in the relevant period was or was expected to become sports land;
  - (b) the grant of any licence to occupy any land which at any such time was or was expected to become sports land;
  - (c) the grant, in the case of land in Scotland, of any personal right to call for or be granted any such interest or right as is mentioned in paragraph (a) above;
  - (d) a supply arising from a grant falling within paragraph (a), (b) or (c) above, other than a grant made before 1st April 1996;
  - (e) the supply of any services consisting in the management or administration of any facilities provided by that body;
  - (f) the supply of any goods or services for a consideration in excess of what would have been agreed between parties entering into a commercial transaction at arm's length.
- (7) A supply which has been, or is to be or may be, made by any person shall not be taken, in relation to a sports supply made by any body, to be a relevant supply for the purposes of this Group if—
- (a) the principal purpose of that body is confined, at the time when the sports supply is made, to the provision for employees of that person of facilities for use for or in connection with sport or physical recreation, or both;
  - (b) the supply in question is one made by a charity or local authority or one which (if it is made) will be made by a person who is a charity or local authority at the time when the sports supply is made;
  - (c) the supply in question is a grant falling within Note (6)(a) to (c) which has been made, or (if it is made) will be made, for a nominal consideration;
  - (d) the supply in question is one arising from such a grant as is mentioned in paragraph (c) above and is not itself a supply the consideration for which was, or will or may be, more than a nominal consideration; or
  - (e) the supply in question—
    - (i) is a grant falling within Note (6)(a) to (c) which is made for no consideration; but
    - (ii) falls to be treated as a supply of goods or services, or (if it is made) will fall to be so treated, by reason only of the application, in accordance with paragraph 9 of Schedule 4, of paragraph 5 of that Schedule.
- (8) Subject to Note (10), a person shall be taken, for the purposes of this Group, to have been associated with a body at any of the following times, that is to say—
- (a) the time when a supply was made to that body by that person;
  - (b) the time when an emolument was paid by that body to that person; or
  - (c) the time when an agreement was in existence for the making of a relevant supply or the payment of emoluments,
- if, at that time, or at another time (whether before or after that time) in the relevant period, that person was an officer or shadow officer of that body or an intermediary for supplies to that body.
- (9) Subject to Note (10), a person shall also be taken, for the purposes of this Group, to have been associated with a body at a time mentioned in paragraph (a), (b) or (c) of Note (8) if, at that time, he was connected with another person who in accordance with that Note—
- (a) is to be taken to have been so associated at that time; or

---

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

- (b) would be taken to have been so associated were that time the time of a supply by the other person to that body.
- (10) Subject to Note (11), a person shall not be taken for the purposes of this Group to have been associated with a body at a time mentioned in paragraph (a), (b) or (c) of Note (8) if the only times in the relevant period when that person or the person connected with him was an officer or shadow officer of the body are times before 1st January 2000.
- (11) Note (10) does not apply where (but for that Note) the body would be treated as subject to commercial influence at any time in the relevant period by virtue of–
  - (a) the existence of any agreement entered into on or after 14th January 1999 and before 1st January 2000; or
  - (b) anything done in pursuance of any such agreement.
- (12) For the purposes of this Group a person shall be taken, in relation to a sports supply, to have been at all times in the relevant period an intermediary for supplies to the body making that supply if–
  - (a) at any time in that period either a supply was made to him by another person or an agreement for the making of a supply to him by another was in existence; and
  - (b) the circumstances were such that, if–
    - (i) that body had been the person to whom the supply was made or (in the case of an agreement) the person to whom it was to be or might be made; and
    - (ii) Note (7) above were to be disregarded to the extent (if at all) that it would prevent the supply from being a relevant supply, the body would have fallen to be regarded in relation to the sports supply as subject to commercial influence.
- (13) In determining for the purposes of Note (12) or this Note whether there are such circumstances as are mentioned in paragraph (b) of that Note in the case of any supply, that Note and this Note shall be applied first for determining whether the person by whom the supply was made, or was to be or might be made, was himself an intermediary for supplies to the body in question, and so on through any number of other supplies or agreements.
- (14) In determining for the purposes of this Group whether a supply made by any person was made by an intermediary for supplies to a body, it shall be immaterial that the supply by that person was made before the making of the supply or agreement by reference to which that person falls to be regarded as such an intermediary.
- (15) Without prejudice to the generality of subsection (1AA) of section 43, for the purpose of determining–
  - (a) whether a relevant supply has at any time been made to any person;
  - (b) whether there has at any time been an agreement for the making of a relevant supply to any person; and
  - (c) whether a person falls to be treated as an intermediary for the supplies to any body by reference to supplies that have been, were to be or might have been made to him,
 references in the preceding Notes to a supply shall be deemed to include references to a supply falling for other purposes to be disregarded in accordance with section 43(1) (a).

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

(16) In this Group—

“agreement” includes any arrangement or understanding (whether or not legally enforceable);

“emolument” means any emolument (within the meaning of the Income Tax Acts) the amount of which falls or may fall, in accordance with the agreement under which it is payable, to be determined or varied wholly or partly by reference—

(i) to the profits from some or all of the activities of the body paying the emolument;  
or

(ii) to the level of that body’s gross income from some or all of its activities;

“employees”, in relation to a person, includes retired employees of that person;

“grant” includes an assignment or surrender;

“officer”, in relation to a body, includes—

(i) a director of a body corporate; and

(ii) any committee member or trustee concerned in the general control and management of the administration of the body;

“shadow officer”, in relation to a body, means a person in accordance with whose directions or instructions the members or officers of the body are accustomed to act;

“sports land”, in relation to any body, means any land used or held for use for or in connection with the provision by that body of facilities for use for or in connection with sport or physical recreation, or both;

“sports supply” means a supply which, if made by an eligible body, would fall within Item 2 or 3.

(17) For the purposes of this Group any question whether a person is connected with another shall be determined in accordance with [F145section 1122 of the Corporation Tax Act 2010] (connected persons).]

#### Textual Amendments

**F141** Words in Sch. 9 Pt. II Group 10 Notes (1)-(3) substituted (1.1.2000) by [S.I. 1999/1994, art. 3](#)

**F142** Sch. 9 Pt. II Group 10 Note (2) omitted (1.1.2015) by virtue of [The Value Added Tax \(Sport\) Order 2014 \(S.I. 2014/3185\)](#), arts. 1, **2(3)**

**F143** Sch. 9 Pt. II Group 10 Notes (2A)(2B)(2C) inserted (1.1.2000) by [S.I. 1999/1994, art. 4](#)

**F144** Sch. 9 Pt. II Group 10 Notes (4)-(17) inserted (1.1.2000) by [S.I. 1999/1994, art. 5](#)

**F145** Words in Sch. 9 Pt. II Group 10 Note (17) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 1 para. 285(e)(ii)** (with [Sch. 2](#))

#### Textual Amendments

**F141** Words in Sch. 9 Pt. II Group 10 Notes (1)-(3) substituted (1.1.2000) by [S.I. 1999/1994, art. 3](#)

**F142** Sch. 9 Pt. II Group 10 Note (2) omitted (1.1.2015) by virtue of [The Value Added Tax \(Sport\) Order 2014 \(S.I. 2014/3185\)](#), arts. 1, **2(3)**

**F143** Sch. 9 Pt. II Group 10 Notes (2A)(2B)(2C) inserted (1.1.2000) by [S.I. 1999/1994, art. 4](#)

**F144** Sch. 9 Pt. II Group 10 Notes (4)-(17) inserted (1.1.2000) by [S.I. 1999/1994, art. 5](#)

**F145** Words in Sch. 9 Pt. II Group 10 Note (17) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 1 para. 285(e)(ii)** (with [Sch. 2](#))

*Changes to legislation: Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

## GROUP 11— WORKS OF ART ETC

Item No.

- 1 The disposal of an object with respect to which estate duty is not chargeable by virtue of section 30(3) of the <sup>M16</sup>Finance Act 1953, section 34(1) of the <sup>M17</sup>Finance Act 1956 or the proviso to section 40(2) of the <sup>M18</sup>Finance Act 1930.

### Marginal Citations

**M16** 1953 c.34.

**M17** 1956 c.54.

**M18** 1930 c.28.

- 2 The disposal of an object with respect to which inheritance tax is not chargeable by virtue of paragraph 1(3)(a) or (4), paragraph 3(4)(a), or the words following paragraph 3(4), of Schedule 5 to the <sup>M19</sup>Inheritance Tax Act 1984.

### Marginal Citations

**M19** 1984 c.51.

- 3 The disposal of property with respect to which inheritance tax is not chargeable by virtue of section 32(4) or 32A(5) or (7) of the <sup>M20</sup>Inheritance Tax Act 1984.

### Marginal Citations

**M20** 1984 c.51.

- 4 The disposal of an asset in a case in which any gain accruing on that disposal is not a chargeable gain by virtue of section 258(2) of the <sup>M21</sup>Taxation of Chargeable Gains Act 1992.

### Marginal Citations

**M21** 1992 c.12.

## [<sup>F146</sup>GROUP 12—FUND-RAISING EVENTS BY CHARITIES AND OTHER QUALIFYING BODIES]

### Textual Amendments

**F146** Sch. 9 Group 12 items 1-3, Notes (1)-(11) substituted for Sch. 9 Group 12 items 1-2, Notes (1)-(3) (1.4.2000) by [S.I. 2000/802](#), [art. 3](#)

Item No.

- <sup>F147</sup>1 The supply of goods and services by a charity in connection with an event—

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (a) that is organised for charitable purposes by a charity or jointly by more than one charity,
- (b) whose primary purpose is the raising of money, and
- (c) that is promoted as being primarily for the raising of money.

#### Textual Amendments

**F147** Sch. 9 Group 12 items 1-3, Notes (1)-(11) substituted for Sch. 9 Group 12 items 1-2, Notes (1)-(3) (1.4.2000) by [S.I. 2000/802](#), [art. 3](#)

- F148**<sup>2</sup> The supply of goods and services by a qualifying body in connection with an event—
- (a) that is organised exclusively for the body’s own benefit,
  - (b) whose primary purpose is the raising of money, and
  - (c) that is promoted as being primarily for the raising of money.

#### Textual Amendments

**F148** Sch. 9 Group 12 items 1-3, Notes (1)-(11) substituted for Sch. 9 Group 12 items 1-2, Notes (1)-(3) (1.4.2000) by [S.I. 2000/802](#), [art. 3](#)

- F149**<sup>3</sup> The supply of goods and services by a charity or a qualifying body in connection with an event—
- (a) that is organised jointly by a charity, or two or more charities, and the qualifying body,
  - (b) that is so organised exclusively for charitable purposes or exclusively for the body’s own benefit or exclusively for a combination of those purposes and that benefit,
  - (c) whose primary purpose is the raising of money, and
  - (d) that is promoted as being primarily for the raising of money.

#### Textual Amendments

**F149** Sch. 9 Group 12 items 1-3, Notes (1)-(11) substituted for Sch. 9 Group 12 items 1-2, Notes (1)-(3) (1.4.2000) by [S.I. 2000/802](#), [art. 3](#)

#### Notes:

- (1) For the purposes of this Group “event” includes an event accessed (wholly or partly) by means of electronic communications.

For this purpose “electronic communications” includes any communications by means of [<sup>F150</sup>an electronic communications network].

- <sup>F151</sup>(2) For the purposes of this Group “charity” includes a body corporate that is wholly owned by a charity if—
- (a) the body has agreed in writing (whether or not contained in a deed) to transfer its profits (from whatever source) to a charity, or
  - (b) the body’s profits (from whatever source) are otherwise payable to a charity.

- (3) For the purposes of this Group “qualifying body” means—

---

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

- (a) any non-profit making organisation mentioned in item 1 of Group 9;
  - (b) any body that is an eligible body for the purposes of Group 10 and whose principal purpose is the provision of facilities for persons to take part in sport or physical education; or
  - (c) any body that is an eligible body for the purposes of item 2 of Group 13.
- (4) Where in a financial year of a charity or qualifying body there are held at the same location more than 15 events involving the charity or body that are of the same kind, items 1 to 3 do not apply (or shall be treated as having not applied) to a supply in connection with any event involving the charity or body that is of that kind and is held in that financial year at that location.
- (5) In determining whether the limit of 15 events mentioned in Note (4) has been exceeded in the case of events of any one kind held at the same location, disregard any event of that kind held at that location in a week during which the aggregate gross takings from events involving the charity or body that are of that kind and are held in that location do not exceed £1,000.
- (6) In the case of a financial year that is longer or shorter than a year, Notes (4) and (5) have effect as if for “15” there were substituted the whole number nearest to the number obtained by—
- (a) first multiplying the number of days in the financial year by 15, and
  - (b) then dividing the result by 365.
- (7) For the purposes of Notes (4) and (5)—
- (a) an event involves a charity if the event is organised by the charity or a connected charity;
  - (b) an event involves a qualifying body if the event is organised by the body.

#### Textual Amendments

**F150** Words in Sch. 9 Pt. 2 Group 12 Note (1) substituted (25.7.2003 for specified purposes, 29.12.2003 in so far as not already in force) by [Communications Act 2003 \(c. 21\)](#), s. 411(2), [Sch. 17 para. 129\(3\)](#) (with [Sch. 18](#)); [S.I. 2003/1900](#), arts. 1(2), 2(1), [Sch. 1](#) (with art. 3) (as amended by [S.I. 2003/3142](#), art. 1(3)); [S.I. 2003/3142](#), art. 3(1), [Sch. 1](#) (with art. 11)

**F151** Sch. 9 Group 12 items 1-3, Notes (1)-(11) substituted for Sch. 9 Group 12 items 1-2, Notes (1)-(3) (1.4.2000) by [S.I. 2000/802](#), [art. 3](#)

#### Textual Amendments

**F150** Words in Sch. 9 Pt. 2 Group 12 Note (1) substituted (25.7.2003 for specified purposes, 29.12.2003 in so far as not already in force) by [Communications Act 2003 \(c. 21\)](#), s. 411(2), [Sch. 17 para. 129\(3\)](#) (with [Sch. 18](#)); [S.I. 2003/1900](#), arts. 1(2), 2(1), [Sch. 1](#) (with art. 3) (as amended by [S.I. 2003/3142](#), art. 1(3)); [S.I. 2003/3142](#), art. 3(1), [Sch. 1](#) (with art. 11)

**F151** Sch. 9 Group 12 items 1-3, Notes (1)-(11) substituted for Sch. 9 Group 12 items 1-2, Notes (1)-(3) (1.4.2000) by [S.I. 2000/802](#), [art. 3](#)

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## [<sup>F154</sup>GROUP 13— CULTURAL SERVICES ETC

### Textual Amendments

**F154** Sch. 9 Pt. 2 Group 13 inserted (1.6.1996) by [S.I. 1996/1256](#), [arts. 1, 2\(b\)](#)

### Item No.

- 1 The supply by a public body of a right of admission to—
  - (a) a museum, gallery, art exhibition or zoo; or
  - (b) a theatrical, musical or choreographic performance of a cultural nature.
- 2 The supply by an eligible body of a right of admission to—
  - (a) a museum, gallery, art exhibition or zoo; or
  - (b) a theatrical, musical or choreographic performance of a cultural nature.

### Notes:

- (1) For the purposes of this Group “public body” means—
  - (a) a local authority;
  - (b) a government department within the meaning of section 41(6); or
  - (c) a non-departmental public body which is listed in the 1995 edition of the publication prepared by the Office of Public Service and known as “Public Bodies”.
- (2) For the purposes of item 2 “eligible body” means any body (other than a public body) which—
  - (a) is precluded from distributing, and does not distribute, any profit it makes;
  - (b) applies any profits made from supplies of a description falling within item 2 to the continuance or improvement of the facilities made available by means of the supplies; and
  - (c) is managed and administered on a voluntary basis by persons who have no direct or indirect financial interest in its activities.
- (3) Item 1 does not include any supply the exemption of which would be likely to create distortions of competition such as to place a commercial enterprise carried on by a taxable person at a disadvantage.
- (4) Item 1(b) includes the supply of a right of admission to a performance only if the performance is provided exclusively by one or more public bodies, one or more eligible bodies or any combination of public bodies and eligible bodies.]

## [<sup>F155</sup>GROUP 14—SUPPLIES OF GOODS WHERE INPUT TAX CANNOT BE RECOVERED

### Textual Amendments

**F155** Sch. 9 Pt. II Group 14 added (1.3.2000) by [S.I. 1999/2833](#), [art. 2\(3\)](#)

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

### Item No.

- <sup>F156</sup> 1 A supply of goods in relation to which each of the following conditions is satisfied, that is to say—
- (a) there is input tax of the person making the supply (“the relevant supplier”), or of any predecessor of his, that has arisen or will arise on the supply to, <sup>F157</sup>... or importation by, the relevant supplier or any such predecessor of goods used for the supply made by the relevant supplier;
  - (b) the only such input tax is non-deductible input tax; and
  - (c) the supply made by the relevant supplier is not a supply which would be exempt under Item 1 of Group 1 of Schedule 9 but for an [<sup>F158</sup>option to tax any land under Part 1 of Schedule 10].

### Textual Amendments

**F156** Sch. 9 Pt. II Group 14 Item 1 added (1.3.2000) by S.I. 1999/2833, art. 2(3)

**F157** Words in Sch. 9 Pt. II omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), Sch. 8 para. 95(3)(a) (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)

**F158** Words in Sch. 9 Pt. II Group 14 item 1 para (c) substituted (with effect in accordance with art. 1(2) of the amending S.I.) by The Value Added Tax (Buildings and Land) Order 2008 (S.I. 2008/1146), art. 1(1), Sch. 1 para. 4 (with Sch. 2)

### <sup>F159</sup>Notes:

- (1) Subject to Note (2) below, in relation to any supply of goods by the relevant supplier, the goods used for that supply are—
  - (a) the goods supplied; and
  - (b) any goods used in the process of producing the supplied goods so as to be comprised in them.
- (2) In relation to a supply by any person consisting in or arising from the grant of a major interest in land (“the relevant supply”)—
  - (a) any supply consisting in or arising from a previous grant of a major interest in the land is a supply of goods used for the relevant supply; and
  - (b) subject to paragraph (a) above, the goods used for the relevant supply are any goods used in the construction of a building or civil engineering work so as to become part of the land.
- (3) Subject to Notes (7) to (10) below, non-deductible input tax is input tax to which Note (4) or (5) below applies.
- (4) This Note applies to input tax which (disregarding this Group and regulation 106 of the Value Added Tax Regulations 1995 <sup>F160</sup> (de minimis rule)) is not, and will not become, attributable to supplies to which section 26(2) applies.
- (5) This Note applies to input tax if—
  - (a) disregarding this Group and the provisions mentioned in Note (6) below, the relevant supplier or a predecessor of his has or will become entitled to credit for the whole or a part of the amount of that input tax; and

---

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

- (b) the effect (disregarding this Group) of one or more of those provisions is that neither the relevant supplier nor any predecessor of his has or will become entitled to credit for any part of that amount.
- (6) The provisions mentioned in Note (5) above are—
  - (a) Article 5 of the Value Added Tax (Input Tax) Order 1992 <sup>F161</sup> (no credit for input tax on goods or services used for business entertainment);
  - (b) Article 6 <sup>F162</sup> of that Order (no credit for input tax on non-building materials incorporated in a building or site);
  - (c) Article 7 <sup>F163</sup> of that Order (no credit for input tax on motor cars);
  - (d) any provision directly or indirectly re-enacted (with or without modification) in a provision mentioned in paragraphs (a) to (c) above.
- (7) For the purposes of this Group the input tax of a person shall be deemed to include any VAT which—
  - (a) has arisen or will arise on a supply to, <sup>F164</sup>... or importation by, that person; and
  - (b) would fall to be treated as input tax of that person but for its arising when that person is not a taxable person.
- (8) Subject to Note (9) below, the input tax that is taken to be non-deductible input tax shall include any VAT which—
  - (a) is deemed to be input tax of any person by virtue of Note (7) above; and
  - (b) would be input tax to which Note (4) or (5) above would apply if it were input tax of that person and, in the case of a person to whom section 39 applies, if his business were carried on in the United Kingdom.
- (9) Non-deductible input tax does not include any VAT that has arisen or will arise on a supply to, <sup>F165</sup>... or importation by, any person of any goods used for a supply of goods (“the relevant supply”) if—
  - (a) that VAT ; or
  - (b) any other VAT arising on the supply to, <sup>F166</sup>... or importation by, that person or any predecessor of his of any goods used for the relevant supply,has been or will be refunded under section 33, [<sup>F167</sup>33A,][<sup>F168</sup>33B,][<sup>F169</sup>33C,] 39 or 41.
- (10) Input tax arising on a supply <sup>F170</sup>... or importation of goods shall be disregarded for the purposes of determining whether the conditions in Item No. 1(a) and (b) are satisfied if, at a time after that supply <sup>F170</sup>... or importation but before the supply by the relevant supplier, a supply of the goods or of anything in which they are comprised is treated under or by virtue of any provision of this Act as having been made by the relevant supplier or any predecessor of his to himself.
- (11) In relation to any goods or anything comprised in any goods, a person is a predecessor of another (“the putative successor”) only if Note (12) or (13) below applies to him in relation to those goods or that thing; and references in this Group to a person’s predecessors include references to the predecessors of his predecessors through any number of transfers and events such as are mentioned in Notes (12) and (13).
- (12) This Note applies to a person in relation to any goods or thing if—
  - (a) the putative successor is a person to whom he has transferred assets of his business by a transfer of that business, or a part of it, as a going concern;

---

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

- (b) those assets consisted of or included those goods or that thing; and
  - (c) the transfer of the assets is one falling by virtue of an Order under section 5(3) (or under an enactment re-enacted in section 5(3)) to be treated as neither a supply of goods nor a supply of services.
- (13) This Note applies to a [<sup>F171</sup>person] in relation to any goods or thing if—
- (a) those goods or that thing formed part of the assets of the business of that [<sup>F172</sup>person] at a time when it became a member of a group of which the putative successor was at that time the representative member;
  - (b) those goods or that thing formed part of the assets of the business of that [<sup>F173</sup>person, or of any other person who] was a member of the same group as that [<sup>F174</sup>person, at a time when that person] was succeeded as the representative member of the group by the putative successor; or
  - (c) those goods or that thing formed part of the assets of the putative successor at a time when it ceased to be a member of a group of which the [<sup>F175</sup>person] in question was at the time the representative member.
- (14) References in Note (13) above to a [<sup>F176</sup>person's] being or becoming or ceasing to be a member of a group or the representative member of a group are references to its falling to be so treated for the purposes of section 43.
- (15) In Notes (11) to (13) above the references to anything comprised in other goods shall be taken, in relation to any supply consisting in or arising from the grant of a major interest in land, to include anything the supply<sup>F177</sup>... or importation of which is, by virtue of Note (2) above, taken to be a supply<sup>F177</sup>... or importation of goods used for making the supply so consisting or arising.
- (16) Notes (1) and (1A) to Group 1 shall apply for the purposes of this Group as they apply for the purposes of that Group.]

#### Textual Amendments

**F160** S.I. 1995/2518.

**F161** S.I. 1992/3222; Article 5 was amended by S.I. 1995/281.

**F162** Article 6 was amended by S.I. 1995/281.

**F163** Article 7 was amended by S.I. 1995/281 and S.I. 1995/1666.

**F164** Words in Sch. 9 Pt. II omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), Sch. 8 para. 95(3)(b) (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)

**F165** Words in Sch. 9 Pt. II omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), Sch. 8 para. 95(3)(c)(i) (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)

**F166** Words in Sch. 9 Pt. II omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), Sch. 8 para. 95(3)(c)(ii) (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)

**F167** Word in Sch. 9 Group 14 Note (9) inserted (11.5.2001 for specified purposes otherwise 1.9.2001) by 2001 c. 9, s. 98(9)(10)(11)

**F168** Word in Sch. 9 Pt. II Group 14 Note (9) inserted (with effect in accordance with s. 76(5) of the amending Act) by Finance Act 2011 (c. 11), s. 76(4)

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- F169** Word in Sch. 9 Pt. II Group 14 Note (9) inserted (with effect in accordance with s. 66(5) of the amending Act) by [Finance Act 2015 \(c. 11\)](#), **s. 66(4)**
- F170** Words in Sch. 9 Pt. II omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 95(3)(d)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F171** Word in Sch. 9 Pt. II Group 14 Note (13) substituted (1.11.2019) by [Finance Act 2019 \(c. 1\)](#), s. 53(2), **Sch. 18 para. 13(2)(a)**; S.I. 2019/1348, reg. 2
- F172** Word in Sch. 9 Pt. II Group 14 Note (13)(a) substituted (1.11.2019) by [Finance Act 2019 \(c. 1\)](#), s. 53(2), **Sch. 18 para. 13(2)(b)**; S.I. 2019/1348, reg. 2
- F173** Words in Sch. 9 Pt. II Group 14 Note (13)(b) substituted (1.11.2019) by [Finance Act 2019 \(c. 1\)](#), s. 53(2), **Sch. 18 para. 13(2)(c)(i)**; S.I. 2019/1348, reg. 2
- F174** Words in Sch. 9 Pt. II Group 14 Note (13)(b) substituted (1.11.2019) by [Finance Act 2019 \(c. 1\)](#), s. 53(2), **Sch. 18 para. 13(2)(c)(ii)**; S.I. 2019/1348, reg. 2
- F175** Word in Sch. 9 Pt. II Group 14 Note (13)(c) substituted (1.11.2019) by [Finance Act 2019 \(c. 1\)](#), s. 53(2), **Sch. 18 para. 13(2)(d)**; S.I. 2019/1348, reg. 2
- F176** Word in Sch. 9 Pt. II Group 14 Note (14) substituted (1.11.2019) by [Finance Act 2019 \(c. 1\)](#), s. 53(2), **Sch. 18 para. 13(3)**; S.I. 2019/1348, reg. 2
- F177** Words in Sch. 9 Pt. II omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 95(3)(e)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)

### Textual Amendments

- F159** Sch. 9 Pt. II Group 14 Notes added (1.3.2000) by [S.I. 1999/2833](#), **art. 2(3)**
- F160** [S.I. 1995/2518](#).
- F161** [S.I. 1992/3222](#); Article 5 was amended by [S.I. 1995/281](#).
- F162** Article 6 was amended by [S.I. 1995/281](#).
- F163** Article 7 was amended by [S.I. 1995/281](#) and [S.I. 1995/1666](#).
- F164** Words in Sch. 9 Pt. II omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 95(3)(b)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F165** Words in Sch. 9 Pt. II omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 95(3)(c)(i)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F166** Words in Sch. 9 Pt. II omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 95(3)(c)(ii)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F167** Word in Sch. 9 Group 14 Note (9) inserted (11.5.2001 for specified purposes otherwise 1.9.2001) by [2001 c. 9](#), **s. 98(9)(10)(11)**
- F168** Word in Sch. 9 Pt. II Group 14 Note (9) inserted (with effect in accordance with s. 76(5) of the amending Act) by [Finance Act 2011 \(c. 11\)](#), **s. 76(4)**
- F169** Word in Sch. 9 Pt. II Group 14 Note (9) inserted (with effect in accordance with s. 66(5) of the amending Act) by [Finance Act 2015 \(c. 11\)](#), **s. 66(4)**
- F170** Words in Sch. 9 Pt. II omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 95(3)(d)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 7 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)

*Changes to legislation: Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- F171** Word in Sch. 9 Pt. II Group 14 Note (13) substituted (1.11.2019) by [Finance Act 2019 \(c. 1\), s. 53\(2\), Sch. 18 para. 13\(2\)\(a\)](#); S.I. 2019/1348, reg. 2
- F172** Word in Sch. 9 Pt. II Group 14 Note (13)(a) substituted (1.11.2019) by [Finance Act 2019 \(c. 1\), s. 53\(2\), Sch. 18 para. 13\(2\)\(b\)](#); S.I. 2019/1348, reg. 2
- F173** Words in Sch. 9 Pt. II Group 14 Note (13)(b) substituted (1.11.2019) by [Finance Act 2019 \(c. 1\), s. 53\(2\), Sch. 18 para. 13\(2\)\(c\)\(i\)](#); S.I. 2019/1348, reg. 2
- F174** Words in Sch. 9 Pt. II Group 14 Note (13)(b) substituted (1.11.2019) by [Finance Act 2019 \(c. 1\), s. 53\(2\), Sch. 18 para. 13\(2\)\(c\)\(ii\)](#); S.I. 2019/1348, reg. 2
- F175** Word in Sch. 9 Pt. II Group 14 Note (13)(c) substituted (1.11.2019) by [Finance Act 2019 \(c. 1\), s. 53\(2\), Sch. 18 para. 13\(2\)\(d\)](#); S.I. 2019/1348, reg. 2
- F176** Word in Sch. 9 Pt. II Group 14 Note (14) substituted (1.11.2019) by [Finance Act 2019 \(c. 1\), s. 53\(2\), Sch. 18 para. 13\(3\)](#); S.I. 2019/1348, reg. 2
- F177** Words in Sch. 9 Pt. II omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\), s. 57\(3\), Sch. 8 para. 95\(3\)\(e\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495, regs. 1\(2\), 21](#)), [S.I. 2020/1545, Pt. 4](#) and [2020 c. 26, Sch. 7 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 4(b) (with reg. 7)

## **[<sup>F178</sup> GROUP 15—INVESTMENT GOLD**

### **Textual Amendments**

- F178** Sch. 9 Pt. 2 Group 15 added (1.1.2000) by [S.I. 1999/3116, art. 2\(3\)](#)

### *Item No.*

- F179** 1 The supply of investment gold.

### **Textual Amendments**

- F179** Sch. 9 Pt. 2 Group 15 Item 1 added (1.1.2000) by [S.I. 1999/3116, art. 2\(3\)](#)

- F180** 2 The grant, assignment or surrender of any right, interest, or claim in, over or to investment gold if the right, interest or claim is or confers a right to the transfer of the possession of investment gold.

### **Textual Amendments**

- F180** Sch. 9 Pt. 2 Group 15 Item 2 added (1.1.2000) by [S.I. 1999/3116, art. 2\(3\)](#)

- F181** 3 The supply, by a person acting as agent for a disclosed principal, of services consisting of—
- (a) the effecting of a supply falling within item 1 or 2 that is made by or to his principal, or
  - (b) attempting to effect a supply falling within item 1 or 2 that is intended to be made by or to his principal but is not in fact made.

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

#### Textual Amendments

**F181** Sch. 9 Pt. 2 Group 15 Item 3 added (1.1.2000) by [S.I. 1999/3116](#), [art. 2\(3\)](#)

<sup>F182</sup>Notes:

- (1) For the purposes of this Group “investment gold” means—
  - (a) gold of a purity not less than 995 thousandths that is in the form of a bar, or a wafer, of a weight accepted by the bullion markets;
  - (b) a gold coin minted after 1800 that—
    - (i) is of a purity of not less than 900 thousandths,
    - (ii) is, or has been, legal tender in its country of origin, and
    - (iii) is of a description of coin that is normally sold at a price that does not exceed 180% of the open market value of the gold contained in the coin; or
  - (c) a gold coin of a description specified in a notice that has been published by the Commissioners for the purposes of this Group and has not been withdrawn.
- (2) A notice under Note (1)(c) may provide that a description specified in the notice has effect only for the purposes of supplies made at times falling within a period specified in the notice.
- (3) Item 2 does not include—
  - (a) the grant of an option, or
  - (b) the assignment or surrender of a right under an option at a time before the option is exercised.
- (4) This Group does not include a supply—
  - (a) between members of the London Bullion Market Association, or
  - (b) by a member of that Association to a taxable person who is not a member or by such a person to a member.]

#### Textual Amendments

**F182** Sch. 9 Pt. 2 Group 15 Notes added (1.1.2000) by [S.I. 1999/3116](#), [art. 2\(3\)](#)

### <sup>F183</sup>GROUP 16 — SUPPLIES OF SERVICES BY GROUPS INVOLVING COST SHARING

#### Textual Amendments

**F183** Sch. 9 Pt. II Group 16 inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [s. 197\(2\)](#)

#### Item No

- 1 The supply of services by an independent group of persons where each of the following conditions is satisfied—

---

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

- (a) each of those persons is a person who is carrying on an activity (“the relevant activity”) which is exempt from VAT or [<sup>F184</sup>is not carried on in the course or furtherance of carrying on a business,]
- (b) the supply of services is made for the purpose of rendering the members of the group the services directly necessary for the exercise of the relevant activity,
- (c) the group merely claims from its members exact reimbursement of their share of the joint expenses, and
- (d) the exemption of the supply is not likely to cause distortion of competition.]

---

#### Textual Amendments

**F184** Words in [Sch. 9 Pt. II](#) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 95\(4\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), regs. 1(2), 21), [S.I. 2020/1545](#), Pt. 4 and 2020 c. 26, [Sch. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 4(b) (with reg. 7)

### Changes to legislation:

Value Added Tax Act 1994, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

### Changes and effects yet to be applied to :

- Sch. 9 Group 5 Item 9(k) and word inserted by [S.I. 2019/43 reg. 3](#) (This amendment not applied to legislation.gov.uk. The affecting S.I. is revoked (8.7.2019) by S.I. 2019/1014, arts. 1, 2)
- Sch. 9 Group 5 Note (6B) inserted by [S.I. 2019/43 reg. 5](#) (This amendment not applied to legislation.gov.uk. The affecting S.I. is revoked (8.7.2019) by S.I. 2019/1014, arts. 1, 2)
- Sch. 9 Pt. 2 Group 5 Note (8) omitted by [S.I. 2008/1892 art. 2\(5\)](#) (This amendment not applied to legislation.gov.uk as S.I. 2008/1892 was revoked by S.I. 2008/2547 on 30.9.2008)
- Sch. 9 Pt. 2 Group 5 Note (10) omitted by [S.I. 2008/1892 art. 2\(5\)](#) (This amendment not applied to legislation.gov.uk as S.I. 2008/1892 was revoked by S.I. 2008/2547 on 30.9.2008)
- Sch. 9 Group 5 Note (6) words inserted by [S.I. 2019/43 reg. 4\(b\)](#) (This amendment not applied to legislation.gov.uk. The affecting S.I. is revoked (8.7.2019) by S.I. 2019/1014, arts. 1, 2)
- Sch. 9 Group 5 Note (6) words omitted by [S.I. 2019/43 reg. 4\(a\)](#) (This amendment not applied to legislation.gov.uk. The affecting S.I. is revoked (8.7.2019) by S.I. 2019/1014, arts. 1, 2)
- Sch. 9 Pt. 2 Group 6 Note (1)(a)(viii) words substituted by [S.I. 1998/1759 \(N.I.\) Sch. 5 Pt. 2](#)
- Sch. 9 Pt. 2 Group 5 words substituted by [2018 c. 22 Sch. 8 para. 95\(2\)\(a\)\(i\)](#) (This amendment not applied. Words in Sch. 9 Pt. II omitted by 2019/1214, regs. 1, 2(2))
- Sch. 9 Pt. 2 Group 5 words substituted by [2018 c. 22 Sch. 8 para. 95\(2\)\(a\)\(ii\)](#) (This amendment not applied. Words in Sch. 9 Pt. II omitted by 2019/1214, regs. 1, 2(2))
- Sch. 9 Pt. 2 Group 5 words substituted by [2018 c. 22 Sch. 8 para. 95\(2\)\(b\)](#) (This amendment not applied. Words in Sch. 9 Pt. II omitted by 2019/1214, regs. 1, 2(3)(b))

### Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 51A repealed by [S.I. 2008/1146 art. 5\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. The insertion of s. 51A by 1995 c. 4, s. 26(1) never came into force)
- Sch. 10 para. 8(2)(3) inserted by [1995 c. 4 s. 26\(2\)](#) (This amendment not applied to legislation.gov.uk. S. 26 repealed (1.6.2008) without ever being in force by S.I. 2008/1146, art. 5)