

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 5B. (See end of Document for details)

SCHEDULES

SCHEDULE 9

EXEMPTIONS

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 6— EDUCATION

- [^{F1}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,^{F2}(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 [^{F3}(ba) or] (c),
- to the extent that the consideration payable is ultimately a charge to funds provided by the Secretary of State.]

Textual Amendments

- F1** 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
- F2** 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)
- F3** 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)

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