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*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 3. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 9

#### EXEMPTIONS

#### PART II

#### THE GROUPS

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##### 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 10— SPORT, SPORTS COMPETITIONS AND PHYSICAL EDUCATION

- 3 The supply by [<sup>F1</sup>an eligible body] to an individual <sup>F2</sup>... of services closely linked with and essential to sport or physical education in which the individual is taking part.

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##### Textual Amendments

- F1** Words in Sch. 9 Pt. II Group 10 Item 3 substituted (1.1.2000) by [S.I. 1999/1994](#), [art. 3](#)  
**F2** 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\(2\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 3.