

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)

[F1]GROUP 3— POSTAL SERVICES

Textual Amendments

F1 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

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

Notes:

F2(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 [F3a specified condition].

(3) Public postal services include postal services which a universal service provider provides to allow a person access to the provider's [F4postal network (within the meaning of section 38 of the Postal Services Act 2011) and which are required to be provided by a specified condition].

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

- (4) Services are not “public postal services” if—
- (a) the price is not controlled by or under [^{F5}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 [^{F6}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 [^{F7}the condition], at the same price, or
 - (b) where terms are freely negotiated as mentioned in Note (4)(b), on those terms.
- [^{F8}(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

- F2** 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 II Group 3 Note (1) repealed (1.10.2011) by [The Postal Services Act 2011 \(Consequential Modifications and Amendments\) Order 2011 \(S.I. 2011/2085\)](#), art. 1(2), Sch. 1 para.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**
- F3** 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)**
- F4** 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)**
- F5** 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)**
- F6** 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)**
- F7** 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)**
- F8** 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)**

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 3—
Postal services.