

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 6— Education. (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

Item No.

- 1 The provision by an eligible body of—
(a) education;
(b) ^{F1}... or
(c) vocational training.

Textual Amendments

- F1** 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))

- 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 [^{F2}, 5 or 5A]; or
(ii) provided otherwise than in the course or furtherance of a business.

Textual Amendments

- F2** 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)

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 6— Education. (See end of Document for details)

- 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 ^{M1}Employment and Training Act 1973, section 1A of the ^{M2}Employment and Training Act (Northern Ireland) 1950 or section 2 of the ^{M3}Enterprise and New Towns (Scotland) Act 1990.

Marginal Citations

- M1** 1973 c.50.
M2 1950 c. 29 (N.I.).
M3 1990 c. 35.

- [^{F3}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
- [^{F4}(a) ^{F5}
 - (b) ^{F6}
 - (c) the [^{F7}National Assembly for Wales] under ^{F8}... Part II of the Learning and Skills Act 2000.]

Textual Amendments

- F3** 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)
- F4** 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))
- F5** 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
- F6** 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)**
- F7** 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)
- F8** 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))

- [^{F9}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—

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 6— Education. (See end of Document for details)

- (a) aged under 19,
 - (b) aged 19 or over, in respect of education or training begun by them when they were aged under 19,
 - [^{F10}(ba) aged 19 or over and for whom an EHC plan is maintained,]
 - (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 [^{F11}(ba) or] (c),
- to the extent that the consideration payable is ultimately a charge to funds provided by the Secretary of State.]

Textual Amendments

- F9** 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
- F10** 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)
- F11** 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)

[^{F12}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

- F12** 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\(3\)](#)

- 6 The provision of facilities by—
- (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 [^{F13}the Education Act 1996], the ^{M4}Education (Scotland) Act 1980, the ^{M5}Education and Libraries (Northern Ireland) Order 1986 or the ^{M6}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

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 6— Education. (See end of Document for details)

- (iii) [^{F14}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][^{F15}or a maintained school within the meaning of] the ^{M7}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
 - ^{F16}(v)
 - (vi) [^{F17}a self-governing school within the meaning of section 1(3) of the ^{M8}Self-Governing Schools (Scotland) Act 1989; or]
 - ^{F18}(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) [^{F19}, (b) or (c)] or section 91(5)[^{F20}(za),] (b) or (c) of the ^{M9}Further and Higher Education Act 1992; or
 - (ii) which is a designated institution as defined in section 44(2) of the ^{M10}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 ^{M11}Education and Libraries (Northern Ireland) Order 1986; [^{F21}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;
 - ^{F22}(e) a body which—
 - (i) is precluded from distributing and does not distribute any profit it makes; and
 - (ii) applies any profits made from supplies of a description within this Group to the continuance or improvement of such supplies;]
 - ^{F23}(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 [^{F24}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.
- ^{F25}(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.]

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 6— Education. (See end of Document for details)

- (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.
- [^{F26}(5A) For the purposes of [^{F27}items 5A [^{F28}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.]
- [^{F29}(5B) In item 5B, [^{F30}“EHC plan” and] “subject to learning difficulty assessment” [^{F30}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

- F13** 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. 1 para. 125(a)**
- F14** 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.**
- F15** 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. 1 para. 125(b)**
- F16** 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.**
- F17** 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)
- F18** 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.**
- F19** 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))
- F20** 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**
- F21** 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**
- F22** Sch. 9 Group 6 Note (1)(e) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 3**
- F23** Sch. 9 Group 6 Note (1)(f) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 4**
- F24** Words in Sch. 9 Group 6 Note (2) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 5**
- F25** Words in Sch. 9 Group 6 Note (3) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 6**
- F26** 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)
- F27** 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

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 6— Education. (See end of Document for details)

- F28** 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)**
- F29** 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
- F30** 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

- F13** 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)**
- F14** 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.**
- F15** 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)**
- F16** 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.**
- F17** 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)
- F18** 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.**
- F19** 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))
- F20** 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
- F21** 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**
- F22** Sch. 9 Group 6 Note (1)(e) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 3**
- F23** Sch. 9 Group 6 Note (1)(f) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 4**
- F24** Words in Sch. 9 Group 6 Note (2) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 5**
- F25** Words in Sch. 9 Group 6 Note (3) substituted (1.1.1995) by S.I. 1994/2969, **arts. 1, 6**
- F26** 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)
- F27** 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
- F28** 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)**
- F29** 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
- F30** 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)

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 6— Education. (See end of Document for details)

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).

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 6—
Education.