
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)

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

- 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 [^{F1}, 5 or 5A]; or
 - (ii) provided otherwise than in the course or furtherance of a business.

Textual Amendments

- F1** 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)

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