

SCHEDULES

SCHEDULE 16

ABOLITION OF THE YPLA: CONSEQUENTIAL AMENDMENTS

Value Added Tax Act 1994 (c. 23)

- 9 (1) Group 6 of Part 2 of Schedule 9 to the Value Added Tax Act 1994 (exemptions: education) is amended as follows.
- (2) In item 5A—
- (a) omit paragraph (a);
 - (b) in paragraph (b), for “that Act” substitute “the Apprenticeships, Skills, Children and Learning Act 2009”.
- (3) After item 5A insert—
- “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,
 - (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 (c),
- to the extent that the consideration payable is ultimately a charge to funds provided by the Secretary of State.”
- (4) In note (5A), for “item 5A” substitute “items 5A and 5B”.
- (5) After note (5A) insert—
- “(5B) In item 5B, “subject to learning difficulty assessment” has the same meaning as in the Education Act 1996.”