

STATUTORY INSTRUMENTS

1976 No. 2024

VALUE ADDED TAX

The Value Added Tax (Education) Order 1976

Made - - - - - 29th November 1976

*Laid before the House
of Commons* - - - 6th December 1976

Coming into Operation 1st April 1977

The Treasury, in exercise of the powers conferred on them by sections 13(2) and 43(1) of the Finance Act 1972(a) and of all other powers enabling them in that behalf, hereby make the following Order:—

1. This Order may be cited as the Value Added Tax (Education) Order 1976 and shall come into operation on 1st April 1977.

2. The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3. Note (1) to Group 6 of Schedule 5 to the Finance Act 1972 as amended(c) shall be deleted and there shall be substituted therefor the following:—

“(1) ‘School in item 1(a) means an institution which, within the meaning of the Education Acts 1944 to 1976, the Education (Scotland) Acts 1939 to 1976 or the Education and Libraries (Northern Ireland) Orders 1972(d) and 1976(e), provides primary or secondary education or both, and which—

(a) within the meaning of the aforesaid legislation, either is provisionally, finally or deemed to be registered as a school in a register of independent schools, or is a school in respect of which grants are made by the appropriate Secretary of State to the proprietor or managers of that school; or

(b) is a voluntary school within the meaning of the Education Act 1944(f) or the Education and Libraries (Northern Ireland) Orders 1972 and 1976.”

T. E. Graham,

Donald R. Coleman,

Two of the Lords Commissioners
of Her Majesty's Treasury.

29th November 1976.

(a) 1972 c. 41.

(b) 1889 c. 63.

(c) The relevant amending instrument is S.I. 1976/128 (1976 I, p. 367).

(d) S.I. 1972/1263 (N.I.12).

(e) S.I. 1976/58 (N.I.2).

(f) 1944 c. 31.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order limits the value added tax exemption of education provided by a school referred to in Item 1(a) of Group 6 of Schedule 5 to the Finance Act 1972 to education provided either by a voluntary school, by a school which is registered with the appropriate Education Department, or by a school in receipt of grants from that Department.

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