STATUTORY INSTRUMENTS

1994 No. 2969

The Value Added Tax (Education) (No. 2) Order 1994

6. For Note (3) there shall be substituted—

"(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.".