
STATUTORY INSTRUMENTS

2002 No. 762

The Value Added Tax (Health and Welfare) Order 2002

5. For Note (6) substitute—

“(6) In item 9 “welfare services” means services which are directly connected with—

- (a) the provision of care, treatment or instruction designed to promote the physical or mental welfare of elderly, sick, distressed or disabled persons,
- (b) the care or protection of children and young persons, or
- (c) the provision of spiritual welfare by a religious institution as part of a course of instruction or a retreat, not being a course or a retreat designed primarily to provide recreation or a holiday,

and, in the case of services supplied by a state-regulated private welfare institution, includes only those services in respect of which the institution is so regulated.”.