
Changes to legislation: Learning and Skills Act 2000, Cross Heading: Value Added Tax Act 1994 (c.23) is up to date with all changes known to be in force on or before 09 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 9

AMENDMENTS

Value Added Tax Act 1994 (c.23)

- 47 (1) In Schedule 9 to the Value Added Tax Act 1994 (exemptions) Group 6 (education) is amended as follows.
- (2) In item 3 (provision of examination services) in paragraph (b)(i) for “or 5” substitute “, 5 or 5A”.
- (3) After item 5 insert—
- “5A 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 the extent that the consideration payable is ultimately a charge to funds provided by the Learning and Skills Council for England or the National Council for Education and Training for Wales under Part I or Part II of the Learning and Skills Act 2000.”
- (4) After Note (5) insert—
- “(5A) For the purposes of item 5A a supply of any goods or services shall not be taken to be essential to the provision of education or vocational training unless—
- (a) in the case of the provision of education, the goods or services are provided directly to the person receiving the education;
- (b) in the case of the provision of vocational training, the goods or services are provided directly to the person receiving the training.”

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 3A-3D inserted by [2006 c. 40 s. 75\(1\)](#) (This amendment not applied to [legislation.gov.uk](#). S. 75 repealed (1.4.2010) without ever being in force by 2009 c. 22, Sch. 6 para. 59, Sch. 16 Pt. 2; S.I. 2010/303, art. 3, Sch. 2)
- s. 3A-3D repealed by [2009 c. 22 Sch. 16 Pt. 2](#) (This amendment not applied to [legislation.gov.uk](#). The insertion of ss. 3A-3D never came into force and the inserting provision 2006 c. 40, s. 75 was repealed (1.4.2010) by 2009 c. 22, Sch. 6 para. 59, Sch. 16 Pt. 2; S.I. 2010/303, art. 3, Sch. 2)
- s. 3D(6) words substituted by [2007 c. 25 Sch. 1 para. 14](#) (This amendment not applied to [legislation.gov.uk](#). The insertion of ss. 3A-3D never came into force and the inserting provision 2006 c. 40, s. 75 was repealed (1.4.2010) by 2009 c. 22, Sch. 6 para. 59, Sch. 16 Pt. 2; S.I. 2010/303, art. 3, Sch. 2)
- s. 18(9) added by 2009 c. 22 Sch. 2 para. 46(2B) (as modified) (cond.) by [S.I. 2010/1158 Sch. 4 para. 4\(b\)](#) (This amendment not applied to [legislation.gov.uk](#). S. 18 already repealed (1.4.2010) by Apprenticeships, Skills, Children and Learning Act 2009 (c. 22), s. 269(4), Sch. 6 para. 35, Sch. 16 Pt. 2; S.I. 2010/303, art. 3, Sch. 2)
- s. 18C(9) added by 2009 c. 22 Sch. 2 para. 46(2C) (as modified) (cond.) by [S.I. 2010/1158 Sch. 4 para. 4\(b\)](#) (This amendment not applied to [legislation.gov.uk](#). S. 18C already repealed (1.4.2010) by Apprenticeships, Skills, Children and Learning Act 2009 (c. 22), s. 269(4), Sch. 6 para. 36, 16 Pt. 2; S.I. 2010/303, art. 3, Sch. 2)
- s. 33D(3A) inserted by [2022 asc 1 Sch. 4 para. 14\(6\)](#)
- s. 33E(3A) inserted by [2022 asc 1 Sch. 4 para. 14\(7\)\(a\)](#)
- s. 33G(6) inserted by [2022 asc 1 Sch. 4 para. 14\(8\)](#)
- s. 33I(6) inserted by [2022 asc 1 Sch. 4 para. 14\(9\)](#)
- s. 33L(2A) inserted by [2022 asc 1 Sch. 4 para. 14\(12\)](#)
- s. 33M(1) s. 33M renumbered as s. 33M(1) by [2022 asc 1 Sch. 4 para. 14\(13\)](#)
- s. 33M(2) inserted by [2022 asc 1 Sch. 4 para. 14\(13\)](#)
- s. 33P(4) inserted by [2022 asc 1 Sch. 4 para. 14\(16\)\(b\)](#)
- s. 33Q(4) inserted by [2022 asc 1 Sch. 4 para. 14\(17\)\(b\)](#)
- s. 99(2A) inserted by [2008 c. 25 s. 160\(2\)](#) (This amendment not applied to [legislation.gov.uk](#). S. 160(2) repealed (1.4.2010) without ever being in force by 2009 c. 22, Sch. 16 Pt. 2; S.I. 2010/303, art. 3, Sch. 2)
- s. 99(2A) repealed by [2009 c. 22 Sch. 6 para. 45\(3\)Sch. 16 Pt. 2](#) (This amendment not applied to [legislation.gov.uk](#). S. 99(2A) was never inserted and the inserting provision 2008 c. 25, s. 160(2) was repealed (1.4.2010) without ever being in force by 2009 c. 22, Sch. 16 Pt. 2; S.I. 2010/303, art. 3, Sch. 2)
- s. 125(2)(aa) inserted by [2022 asc 1 Sch. 4 para. 14\(24\)](#)
- s. 138(3)(ca) inserted by [2022 asc 1 Sch. 4 para. 14\(26\)](#)