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**2013 No. 1897**

**VALUE ADDED TAX**

**The Value Added Tax (Education) Order 2013**

*Approved by the House of Commons*

*Made - - - - - 30th July 2013*

*Laid before the House of Commons 30th July 2013*

*Coming into force - - - - - 1st August 2013*

The Treasury, in exercise of the powers conferred by section 31(2) of the Value Added Tax Act 1994(a), make the following Order:

**Citation and commencement**

1.—(1) This Order may be cited as the Value Added Tax (Education) Order 2013.

(2) This Order comes into force on 1st August 2013, but it does not apply to a supply of services to which paragraph (3) applies.

(3) This paragraph applies to a supply of services made pursuant to a written contract entered into before 1st August 2013 if the supply is within the scope of that contract as it stood immediately before that date.

**Amendment of Group 6 of Schedule 9 to the Value Added Tax Act 1994**

2. In Group 6(b) of Schedule 9 to the Value Added Tax Act 1994 (exemptions: education), in item 1, omit paragraph (b) (but not the “or” after it).

*Mark Lancaster*  
*Robert Goodwill*

30th July 2013

Two of the Lords Commissioners of Her Majesty’s Treasury

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(a) 1994 c. 23.

(b) Group 6 was amended by SI 1994/2969, paragraph 125 of Part I of Schedule 37 to the Education Act 1996 (c. 56), paragraph 51 of Schedule 30 to the School Standards and Framework Act 1998 (c. 31), the table of Schedule 3 to the Standards in Scotland’s Schools etc. Act 2000 (asp 6) and SI 2010/1080; there are other amending provisions and instruments but none is relevant to this Order.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends Item 1 of Group 6 (“Group 6”) of Schedule 9 (exemptions: education) to the Value Added Tax Act 1994 (“the Act”) to remove the supply of research by an eligible body to an eligible body from exemption from value added tax.

The Order applies with effect from 1st August 2013 but excludes supplies which are made pursuant to a contract entered into before 1st August 2013 if those supplies are made within the scope of that contract as it stood immediately before that date.

Group 6 describes supplies of goods and services in connection with education which are, pursuant to section 31 of the Act, exempt from value added tax. Item 1 of Group 6 exempts the provision of certain services by eligible bodies (which are defined by Note 1 to Group 6). Item 1(b) exempts the supply of research to another eligible body.

Article 1 provides for the title of the instrument, the commencement date of 1st August 2013 and the exclusion in respect of supplies of services made pursuant to a contract entered into prior to 1st August 2013 which are within the terms of that contract as it stood immediately before that date.

Article 2 deletes the operative part of item 1(b).

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.

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