STATUTORY INSTRUMENTS

1980 No. 1604

VALUE ADDED TAX

The Value Added Tax (Education) Order 1980

Made - - - -	*20th October* 1980
Laid before the House of Commons	*5th November* 1980
Coming into Operation	*17th November* 1980

The Treasury, in exercise of the powers conferred on them by section 13(2) 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 1980 and shall come into operation on 17th November 1980.

2. Schedule 5(**b**) to the Finance Act 1972 shall be varied by amending Group 6 as follows:—

(*a*) Items 1 and 2 shall be deleted and there shall be substituted therefor the following:—

"1. The provision of education or research by a school or university.

2. The provision, otherwise than for profit, of—

(*a*) education or research if they are of a kind provided by a school or university; or

(*b*) training or re-training for any trade, profession or employment.";

(*b*) Item 6 shall be deleted and there shall be substituted therefor the following:—

"6. The provision by a youth club or association of youth clubs of the facilities available to its members.".

Carol Mather
Peter Morrison
Two of the Lords Commissioners of Her Majesty's Treasury.

20th October 1980.

(**a**) 1972 c.41, to which there are substantial amendments, not relevant to this Order, made by the Finance Act 1977 (c.36).
(**b**) Schedule 5 has been varied and the relevant instrument is S.I.1978/1064.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order extends the exemption in items 1 and 2(*a*) of Group 6 of Schedule 5 to the Finance Act 1972 to cover research by a school or university, and research by other organisations if that research is of a kind provided by a school or university and is provided otherwise than for profit.

The Order also extends the exemption in item 6 of the same Group to cover facilities provided by an association of youth clubs to its members.

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