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**Changes to legislation:** Deregulation Act 2015, Cross Heading: Value Added Tax Act 1994 (c.23) is up to date with all changes known to be in force on or before 21 March 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

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## SCHEDULES

### SCHEDULE 14

#### ABOLITION OF OFFICE OF THE CHIEF EXECUTIVE OF SKILLS FUNDING

#### PART 2

#### CONSEQUENTIAL AMENDMENTS

#### *Value Added Tax Act 1994 (c.23)*

- 41 (1) In Part 2 of Schedule 9 to the Value Added Tax Act 1994 (exemptions), Group 6 is amended as follows.
- (2) In item 5A, omit paragraph (b), and the “or” following it.
- (3) After item 5B insert—
- “5C 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 persons who are aged 19 or over, to the extent that the consideration payable is ultimately a charge to funds provided by the Secretary of State in exercise of functions under Part 4 of the Apprenticeships, Skills, Children and Learning Act 2009.”
- (4) In the Notes to Group 6, in Note (5A), for “and 5B” substitute “to 5C”.

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**Changes and effects yet to be applied to :**

- specified provision(s) amendment to earlier commencing SI 2015/994 art. 13 Sch. by [S.I. 2015/1405 art. 2\(3\)](#)

**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. 110A inserted by [2016 c. 12 s. 16\(1\)](#)