

**DECLARATION FORM FOR ELIGIBLE BODIES CLAIMING VAT EXEMPTION FOR
GOODS AND/OR SERVICES PURCHASED FOR THE DIRECT USE OF ITS STUDENTS
FROM THE UNIVERSITY OF MANCHESTER**

To (Supplier School/Directorate/Unit):

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I declare that (Name and address of institution)

.....

.....

is an eligible body within the scope of the VAT (Education) Order 1994, and that the following goods and/or services being purchased are for the direct use of our students in relation to an exempt supply of education. Please note qualifying criteria overleaf.

Description of goods/services for which VAT exemption is requested:

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.....

.....

Signed:

Position

Date:

Eligible bodies for the purposes of the VAT (Education) Order 1994 includes a:

- UK University and any college, institution, school or hall of such a University (including any company controlled by a University which makes exempt supplies of education), a sixth form college, tertiary college or further education college or other centrally funded higher or further education institution (defined as such under the Education Acts) or the governing body of one of these institutions
- UK Public body e.g. local authority, government department, executive agency, health authority, other non-profit making body that carries out duties of an essentially public nature similar to those carried out by a local authority or government department
- Non-profit making organisation that meets certain conditions i.e. a body which is precluded from distributing and does not distribute any profit it makes and applies any profits made from supplies of education and research to the continuance or improvement of such supplies

Item 4 Group 6 Schedule 9 to the VAT Act 1994 allows supplies of goods and services provided by one eligible body to another to be exempt from a VAT charge so long as both the following apply:

- the goods and services are closely related to an exempt supply of education or vocational training being provided by the eligible body purchasing them
- the goods and services will be directly used by the students receiving this exempt supply of education