

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

To (Name of Supplier – must be an eligible body):	
Address:	

I declare that the University of Manchester is an eligible body and the following goods and / or services being purchased by the University are for the direct use of its students / conference delegates for an educational purpose.

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

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 the exempt education or vocational training being provided by the eligible body purchasing them; and
- the goods and services will be directly used by the students receiving this exempt education.

Eligible bodies include:

- UK universities
- Schools, sixth form colleges, tertiary colleges, further education colleges or other centrally funded higher or further education institutions (defined as such under the Education Acts)
- Commercial providers who teach English as a foreign language (EFL)
- Government departments or executive agencies
- Health authorities
- Local authorities
- Non-profit making bodies who carry out duties of an essentially public nature similar to those carried out by a local authority or government department
- Other non-profit making bodies which are precluded from distributing and do not, distribute any profits they make and who apply any profits which might arise from making supplies of education or vocational training to the continuance or improvement of those supplies.