HMRC - VATWELF2090 - Which Bodies Provide Exempt Welfare Services?: What Are State-Regulated Private Welfare Institutions And Agencies?: The Law

The term state-regulated is defined at Note (8) of Group 7 Schedule 9 of the VAT Act 1994,

Note (8):

In this Group “state-regulated” means approved, licensed, registered or exempted from registration by any Minister or other authority pursuant to a provision of a public general Act, other than a provision that is capable of being brought into effect at different times in relation to different local authority areas.

Here “Act” means -

an Act of Parliament;

an Act of the Scottish Parliament;

an Act of the Northern Ireland Assembly;

an Order in Council under Schedule 1 to the Northern Ireland Act 1974;

a Measure of the Northern Ireland Assembly established under section 1 of the Northern Ireland Assembly Act 1973;

an Order in Council under section 1(3) of the Northern Ireland (Temporary Provisions) Act 1972;

an Act of the Parliament of Northern Ireland.

State-regulated private welfare institutions and agencies are establishments or other providers that are registered with and/or regulated by, one of the following regulatory bodies:

Care Quality Commission

Scottish Commission for Regulation of Care (the Care Commission)

Care and Social Inspectorate of Wales

Northern Ireland Regulation and Quality Improvement Authority

Office for Standards in Education (OFSTED) or

any similar regulatory body.

State-regulated private welfare agencies include domiciliary care agencies, independent fostering agencies, voluntary adoption agencies and nursing agencies.

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