HMRC - VATWELF2140 - Which Bodies Provide Exempt Welfare Services?: What Are State-Regulated Private Welfare Institutions And Agencies?: Agencies - The Historic Position

Until 2003, supplies of welfare services made by private welfare agencies were taxable. The introduction of national systems of regulation for private welfare agencies paved the way for an amendment to Item 9(b) of Group 7. From 31 January 2003, Statutory Instrument 2003/24 extended exemption to welfare services supplied by state-regulated private welfare agencies such as domiciliary care agencies and independent fostering agencies.

Independent fostering agencies were granted a period of grace until 1 April 2003, to allow time for implementing the change within their accounting procedures.

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