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**Status:** This version of this cross heading contains provisions that are prospective.

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2019, Paragraph 11. (See end of Document for details)

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## SCHEDULES

PROSPECTIVE

### SCHEDULE 18

#### VAT GROUPS: ELIGIBILITY

#### **PART 2**

#### CONSEQUENTIAL AMENDMENTS

#### *VATA 1994*

- 11 In section 53 (tour operators), in subsection (2)(d), for “body corporate” substitute “person”.

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