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DRAFT STATUTORY INSTRUMENTS

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**2019 No.**

The Higher Education and Research Act 2017  
(Further Implementation etc.) Regulations 2019

PART 2

Consequential amendments to primary legislation

**Value Added Tax Act 1994**

5. In Schedule 9 to the Value Added Tax Act 1994(1) (exemptions), in Part 2 (the groups), in Group 6 (education), under the heading “Notes”, in note (1)(c)(i)(2), after “section 91(5)”, insert “(za), ”.

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(1) 1994 c. 23.

(2) Note (1)(c)(i) was amended by S.I. 2010/1080, Schedule 1, Part 2, paragraph 94.