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**Changes to legislation:** There are currently no known outstanding effects for the Children and Families Act 2014, Paragraph 66. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 3

#### SPECIAL EDUCATIONAL NEEDS: CONSEQUENTIAL AMENDMENTS

#### PART 2

##### AMENDMENTS TO OTHER ACTS

##### *Value Added Tax Act 1994 (c. 23)*

- 66 (1) In Schedule 9 to the Value Added Tax Act 1994, in Part 2 (groups of goods and services the supply of which is exempt from VAT), group 6 (education) is amended as follows.
- (2) In item 5B—
- (a) after paragraph (b) insert—
- “(ba) aged 19 or over and for whom an EHC plan is maintained,”
- and
- (b) in paragraph (d), after “paragraph” insert “ (ba) or ”.
- (3) in note (5B), after “item (5B),” insert “ “EHC plan” and ” and for “has the same meaning” substitute “ have the same meanings ”.

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#### **Commencement Information**

**II** Sch. 3 para. 66 in force at 1.9.2014 by S.I. 2014/889, art. 7(a)

**Changes to legislation:**

There are currently no known outstanding effects for the Children and Families Act 2014, Paragraph 66.