

## SCHEDULE 2

### PART I

#### MODIFICATIONS OF ACTS OF PARLIAMENT

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

- 114.**—(1) The Value Added Tax Act 1994 is amended as follows.
- (2) In section 91 (disclosure of information for statistical purposes)—
- (a) in subsection (2), after “(including a Northern Ireland department)” there is inserted “or to a member of the staff of the Scottish Administration”; and
  - (b) in subsection (5), after “Northern Ireland department” there is inserted “or to any part of the Scottish Administration”.
- (3) In Note (2A) to Group 8 of Schedule 8 (zero-rating – transport)<sup>(1)</sup>, after “to a Government department” there is inserted “or any part of the Scottish Administration”.

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<sup>(1)</sup> Note 2A was inserted by [S.I. 1995/3039](#).