

## SCHEDULE 3

### Consequential Amendments to Primary Legislation

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

**2.** In Part II of Schedule 9 to the Value Added Tax Act 1994 (exempt supplies of goods and services)(**1**), in item 1(d) in Group 7 (health and welfare) for “nurses and midwives” substitute “nurses, midwives and nursing associates”.

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(1) Group 7 item 1(d) was substituted by [S.I. 2002/253](#), article 54(3), Schedule 5 paragraph 12.