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STATUTORY INSTRUMENTS

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**2019 No. 1214**

**The Value Added Tax (Miscellaneous Amendments and  
Transitional Provisions) (EU Exit) Regulations 2019**

**PART 2**

Amendment of primary legislation relating to value added tax

**Amendment of Schedule 9 to the Value Added Tax Act 1994 (exemptions)**

**2.**—(1) Group 5 of Schedule 9 to the Value Added Tax Act 1994 <sup>M1</sup> (finance) is amended as follows.

- (2) In item 9 omit paragraphs (i) and (j).
- (3) In Note (6) omit—
  - (a) paragraph (b) of the definition of “Gibraltar collective investment scheme” (together with the “or” before it); and
  - (b) the definition of “recognised collective investment scheme constituted in another EEA state”.
- (4) In Note (6A), for “to (j)” substitute “to (f)”.

**Commencement Information**

**II** Reg. 2 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

**Marginal Citations**

**M1** [1994 c. 23](#); Group 5 of Schedule 9 was relevantly amended by [S.I. 2008/2547](#). It is further amended by paragraph 95 of Schedule 8 to the [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#) but paragraph 95 is not yet in force.

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Transitional Provisions) (EU Exit) Regulations 2019, PART 2.