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STATUTORY INSTRUMENTS

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**2019 No. 138**

**The Further Education Bodies (Insolvency) Regulations 2019**

**PART 4**

**Modification of legislation about insolvency**

**Value Added Tax Act 1994**

**35.** Section 26AA(8)(1) of the Value Added Tax Act 1994(2) is to be read as if, after paragraph (s), there were inserted—

“(t) an education administration order under Chapter 4 of Part 2 of the Technical and Further Education Act 2017 has been made in respect of that person and had not been set aside.”.

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(1) Section 26AA was inserted by S.I. 2017/495.  
(2) 1994 c. 23.