

Changes to legislation: There are currently no known outstanding effects for the Health and Social Care (Community Health and Standards) Act 2003, Cross Heading: The Value Added Tax Act 1994 (c. 23). (See end of Document for details)

SCHEDULES

SCHEDULE 4

AMENDMENTS RELATING TO NHS FOUNDATION TRUSTS

The Value Added Tax Act 1994 (c. 23)

97 The Value Added Tax Act 1994 is amended as follows.

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Commencement Information

I1 Sch. 4 para. 97 in force at 1.4.2004 by [S.I. 2004/759](#), **art. 2**

98 In Schedule 8 (zero-rating), in the Notes to Group 12, in paragraph (5H), after paragraph (e) there is inserted—
“(eaa) an NHS foundation trust;”.

.....
Commencement Information

I2 Sch. 4 para. 98 in force at 1.4.2004 by [S.I. 2004/759](#), **art. 2**

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