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**Status:** This version of this cross heading contains provisions that are prospective.  
**Changes to legislation:** There are currently no known outstanding effects  
for the Finance Act 2019, Paragraph 3. (See end of Document for details)

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## SCHEDULES

PROSPECTIVE

### SCHEDULE 18

#### VAT GROUPS: ELIGIBILITY

#### **PART 2**

#### CONSEQUENTIAL AMENDMENTS

#### *VATA 1994*

3

VATA 1994 is amended as follows.

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