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SCHEDULE 1

AMENDMENTS

Value Added Tax 1994

101. In section 96(1) of the Value Added Tax Act 1994⁽¹⁾ (interpretation) after the definition of “permanent trustee” is inserted—

““the Post Office company” has the same meaning as in Part IV of the Postal Services Act 2000;”

(1) 1994 c. 23. The Act is amended by paragraph 22 of, Schedule 8 to, the Postal Services Act 2000.