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STATUTORY INSTRUMENTS

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**1991 No. 195**

**The Health and Personal Social Services(Northern  
Ireland Consequential Amendments)Order 1991**

**Amendment of the Value Added Tax Act 1983**

- 5.** In section 27 of the Value Added Tax Act 1983<sup>(1)</sup>—
- (a) in subsection (4) after “Northern Ireland department” there shall be inserted “, a Northern Ireland health and social services body”;
  - (b) after subsection (5) there shall be added the following subsection—
    - “(6) In subsection (4) “Northern Ireland health and social services body” means—
      - (a) a health and social services body as defined in Article 7(6) of the Health and Personal Social Services (Northern Ireland) Order 1991; and
      - (b) a Health and Social Services trust established under that Order.”.

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<sup>(1)</sup> 1983 c. 55; subsection (5) was added by section 61(4) of the National Health Service and Community Care Act 1990 (c. 19).