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STATUTORY INSTRUMENTS

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**1994 No. 2969**

**The Value Added Tax (Education) (No. 2) Order 1994**

3. For paragraph (e) of Note (1) there shall be substituted—
- “(e) a body which—
    - (i) is precluded from distributing and does not distribute any profit it makes; and
    - (ii) applies any profits made from supplies of a description within this Group to the continuance or improvement of such supplies;”.