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STATUTORY INSTRUMENTS

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**2001 No. 754**

**The Value Added Tax (Vehicles Designed or Adapted for Handicapped Persons) Order 2001**

2. In paragraph (f) of item 2 of Group 12(1) (drugs, medicines, aids for the handicapped, etc) of Schedule 8 to the Value Added Tax Act 1994 (zero rating) for “5” there shall be substituted “11”.