
STATUTORY INSTRUMENTS

2013 No. 1402

The Value Added Tax (Finance) Order 2013

Amendment to Group 5 of Schedule 9 to the Value Added Tax Act 1994

2.—(1) In Part 2 of Schedule 9 to the Value Added Tax Act 1994, Group 5 (Finance) (1) is amended as follows.

(2) In item 9 insert after paragraph (a)—

“(aa) an authorised contractual scheme; or”.

(3) In Note 6 after ““authorised open-ended investment company”” insert “, “authorised contractual scheme””.