
STATUTORY INSTRUMENTS

2020 No. 1312

**The Value Added Tax (Miscellaneous Amendments
to Acts of Parliament) (EU Exit) Regulations 2020**

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

10. In Group 5 of Schedule 9 to the Value Added Tax Act 1994⁽¹⁾ (exemptions: finance), in Note (6), in the definition of “qualifying pension fund”, in paragraph (e), omit “or in a member State”.

⁽¹⁾ The definition of “qualifying pension fund” in Note (6) to Group 5, Schedule 9 of the Value Added Tax Act 1994 was inserted by [S.I. 2020/209](#).