



Finance Act 1999

1999 CHAPTER 16

PART II

VALUE ADDED TAX

16 Groups of companies.

Schedule 2 to this Act (which makes changes to provisions about the treatment of bodies corporate as members of a group) shall have effect.

Changes to legislation:

Finance Act 1999, Section 16 is up to date with all changes known to be in force on or before 22 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by 1999 c. 16 s. 123(3)s.
[123\(4\)139Sch. 20 Pt. 5\(6\) Note](#)