

# SCHEDULES

## SCHEDULE 18

### VAT GROUPS: ELIGIBILITY

#### PART 2

#### CONSEQUENTIAL AMENDMENTS

##### *VATA 1994*

- 7 (1) Section 43B (groups: applications) is amended in accordance with this paragraph.
- (2) In subsection (1), for “bodies corporate, which” substitute “persons, who”.
- (3) In subsection (2)—
- (a) in the opening words, for “bodies corporate” substitute “persons”;
  - (b) in paragraph (a), for “body corporate, which” substitute “person, who”;
  - (c) in paragraph (b), for “body corporate” substitute “person”;
  - (d) in paragraph (d), for “bodies corporate” substitute “persons”;
- (4) In subsection (3)—
- (a) in the opening words, for “bodies corporate” substitute “persons”;
  - (b) in paragraph (b), for “bodies” substitute “persons”;
- (5) In subsection (5)—
- (a) in paragraph (a), for “bodies corporate” substitute “persons”;
  - (b) in paragraph (b), for “body corporate” substitute “person”.