

SCHEDULES

SCHEDULE 18

VAT GROUPS: ELIGIBILITY

PART 2

CONSEQUENTIAL AMENDMENTS

VATA 1994

- 9 (1) Section 43D (groups: duplication) is amended in accordance with this paragraph.
- (2) In subsection (1), for “body corporate” substitute “person”.
- (3) In subsection (2), for “body which” substitute “person who”.
- (4) In subsection (3)—
- (a) in paragraph (b), for “bodies” substitute “persons”;
 - (b) in the closing words, for “body or bodies” substitute “person or persons”.
- (5) In subsection (4)(b), for “body” substitute “person”.
- (6) In subsection (5), for “body” substitute “person”.