
Status: This version of this cross heading contains provisions that are prospective.
Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2019, Paragraph 5. (See end of Document for details)

SCHEDULES

PROSPECTIVE

SCHEDULE 18

VAT GROUPS: ELIGIBILITY

PART 2

CONSEQUENTIAL AMENDMENTS

VATA 1994

- 5 (1) Section 43 (groups of companies) is amended in accordance with this paragraph.
- (2) In subsection (1), for “bodies corporate” substitute “ persons ”.
- (3) In subsection (1AA)—
- (a) in paragraph (c)(ii), for “body which” substitute “ person who ”;
 - (b) in the closing words, for “body” substitute “ person ”.

Status:

This version of this cross heading contains provisions that are prospective.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 5.