



Value Added Tax Act 1994

1994 CHAPTER 23

PART III

APPLICATION OF ACT IN PARTICULAR CASES

[^{F1}43D Groups: duplication

- (1) A [^{F2}person] may not be treated as a member of more than one group at a time.
- (2) A [^{F3}person who] is a member of one group is not eligible by virtue of section 43A to be treated as a member of another group.
- (3) If—
 - (a) an application under section 43B(1) would have effect from a time in accordance with section 43B(4), but
 - (b) at that time one or more of the [^{F4}persons] specified in the application is a member of a group (other than that to which the application relates),the application shall have effect from that time, but with the exclusion of the [^{F5}person or persons] mentioned in paragraph (b).
- (4) If—
 - (a) an application under section 43B(2)(a) would have effect from a time in accordance with section 43B(4), but
 - (b) at that time the [^{F6}person] specified in the application is a member of a group (other than that to which the application relates),the application shall have no effect.
- (5) Where a [^{F7}person] is a subject of two or more applications under section 43B(1) or (2)(a) that have not been granted or refused, the applications shall have no effect.]

Textual Amendments

F1 S. 43D inserted (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), s. 20(2)

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 43D. (See end of Document for details)

- F2** Word in s. 43D(1) substituted (1.11.2019) by Finance Act 2019 (c. 1), s. 53(2), **Sch. 18 para. 9(2)**; S.I. 2019/1348, reg. 2
- F3** Words in s. 43D(2) substituted (1.11.2019) by Finance Act 2019 (c. 1), s. 53(2), **Sch. 18 para. 9(3)**; S.I. 2019/1348, reg. 2
- F4** Word in s. 43D(3)(b) substituted (1.11.2019) by Finance Act 2019 (c. 1), s. 53(2), **Sch. 18 para. 9(4)(a)**; S.I. 2019/1348, reg. 2
- F5** Word in s. 43D(3) substituted (1.11.2019) by Finance Act 2019 (c. 1), s. 53(2), **Sch. 18 para. 9(4)(b)**; S.I. 2019/1348, reg. 2
- F6** Word in s. 43D(4)(b) substituted (1.11.2019) by Finance Act 2019 (c. 1), s. 53(2), **Sch. 18 para. 9(5)**; S.I. 2019/1348, reg. 2
- F7** Word in s. 43D(5) substituted (1.11.2019) by Finance Act 2019 (c. 1), s. 53(2), **Sch. 18 para. 9(6)**; S.I. 2019/1348, reg. 2

Modifications etc. (not altering text)

- C1** Ss. 43A-43D applied (with effect in accordance with Sch. 18 para. 63 of the amending Act) by Finance Act 2016 (c. 24), **Sch. 18 para. 45(3)**

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 43D.