
Changes to legislation: Finance Act 1999, Paragraph 5 is up to date with all changes known to be in force on or before 04 January 2024. 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. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 2

VAT: GROUPS OF COMPANIES

Amendment of Value Added Tax Act 1994

- 5 (1) Schedule 9A to the Value Added Tax Act 1994 (groups: anti-avoidance) shall be amended as follows.
- (2) At the end of paragraph 2 (which becomes sub-paragraph (1) of that paragraph) there shall be inserted—
- “(2) This paragraph shall not apply where the relevant event is the termination of a body corporate’s treatment as a member of a group by a notice under section 43C(1) or (3).”
- (3) In paragraph 3(8), for the words “under section 43” there shall be substituted “ such as is mentioned in section 43B ”.
- (4) In paragraph 7(1), for the words “section 43” there shall be substituted “ sections 43 to 43C ”.

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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- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.)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](#)