

**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 ”.

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**Changes to legislation:**

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