

*Status: This version of this part contains provisions that are prospective.
Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2019, PART 2. (See end of Document for details)*

SCHEDULES

PROSPECTIVE

SCHEDULE 18

VAT GROUPS: ELIGIBILITY

PART 2

CONSEQUENTIAL AMENDMENTS

VATA 1994

- 3 VATA 1994 is amended as follows.
- 4 In section 18A (fiscal warehousing), in subsection (9), for “body corporate which” substitute “ person who ”.
- 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 ”.
- 6 In section 43AA (power to alter eligibility for grouping), in subsection (1), for “section 43A” substitute “ sections 43A and 43AZA ”.
- 7 (1) Section 43B (groups: applications) is amended in accordance with this paragraph.
- (2) In subsection (1), for “bodies corporate, which” substitute “ persons, who ”.
- (3) In subsection (2)—
- (a) in the opening words, for “bodies corporate” substitute “ persons ”;
 - (b) in paragraph (a), for “body corporate, which” substitute “ person, who ”;
 - (c) in paragraph (b), for “body corporate” substitute “ person ”;
 - (d) in paragraph (d), for “bodies corporate” substitute “ persons ”;
- (4) In subsection (3)—
- (a) in the opening words, for “bodies corporate” substitute “ persons ”;
 - (b) in paragraph (b), for “bodies” substitute “ persons ”;
- (5) In subsection (5)—
- (a) in paragraph (a), for “bodies corporate” substitute “ persons ”;
 - (b) in paragraph (b), for “body corporate” substitute “ person ”.

Status: This version of this part contains provisions that are prospective.
Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2019, PART 2. (See end of Document for details)

- 8 (1) Section 43C (groups: termination of membership) is amended in accordance with this paragraph.
- (2) In subsection (1), for “body corporate” substitute “ person ”.
- (3) In subsection (3)(a) and (b) and in the closing words, for “body” substitute “ person ”.
- (4) In subsection (4)(a) and (b), for “body” substitute “ person ”.
- 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 ”.
- 10 In section 44 (supplies to groups), in subsection (1)(a) and (b), for “body corporate” substitute “ person ”.
- 11 In section 53 (tour operators), in subsection (2)(d), for “body corporate” substitute “ person ”.
- 12 In section 97 (orders, rules and regulations), in subsection (4)(ca), for “bodies” substitute “ persons ”.
- 13 (1) Schedule 9 (exemptions) is amended in accordance with this paragraph.
- (2) In Group 14, in Note (13)—
- (a) in the opening words, for “body corporate” substitute “ person ”;
- (b) in paragraph (a) for “body” substitute “ person ”;
- (c) in paragraph (b)—
- (i) for “body corporate, or of any other body corporate which”, substitute “ person, or of any other person who ”;
- (ii) for “body, at a time when that body” substitute “ person, at a time when that person ”.
- (d) in paragraph (c), for “body corporate” substitute “ person ”.
- (3) In that Group, in Note (14), for “body corporate's” substitute “ person's ”.
- 14 (1) Schedule 9A (anti-avoidance provisions: groups) is amended in accordance with this paragraph.
- (2) In paragraph 1(2), for “body corporate” substitute “ person ”.
- (3) In paragraph 2—
- (a) in sub-paragraph (1)(a), for “body corporate” substitute “ person ”;
- (b) in sub-paragraph (2), for “body corporate's” substitute “ person's ”.
- (4) In paragraph 3—
- (a) in sub-paragraph (1)(a) and (b), for “body corporate” substitute “ person ”;

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, PART 2. (See end of Document for details)

- (b) in sub-paragraph (3), for “body corporate” (in both places) substitute “ person ”;
 - (c) in sub-paragraph (5), for “body corporate which” substitute “ person who ”.
- (5) In paragraph 5—
- (a) in sub-paragraph (1)(b)—
 - (i) for “body corporate which” substitute “ person who ”;
 - (ii) for “that person” substitute “ the person mentioned in paragraph (a) ”;
 - (b) in sub-paragraph (2)—
 - (i) for “body corporate (“the relevant body”)” substitute “ person (“the relevant person”) ”;
 - (ii) for “that body or to any body corporate which” substitute “ that person or to any person who ”;
 - (iii) for “the relevant body” substitute “ the relevant person ”.
- (6) In paragraph 6—
- (a) in sub-paragraph (7)(b), for “body corporate that” substitute “ person who ”;
 - (b) in sub-paragraph (11)(b)—
 - (i) for “body corporate which” substitute “ person who ”;
 - (ii) for “that person” substitute “ the person mentioned in paragraph (a) ”;
 - (c) in sub-paragraph (11)(c), for “body corporate which” substitute “ person who ”.
- 15 (1) Schedule 10 (buildings and land) is amended in accordance with this paragraph.
- (2) In paragraph 3—
- (a) in sub-paragraph (1), for “body corporate” substitute “ person ”;
 - (b) in sub-paragraph (2)—
 - (i) in the opening words (in both places) and paragraph (c), for “body corporate” substitute “ person ”;
 - (ii) in paragraph (c), for “that body” substitute “ that person ”;
 - (c) in sub-paragraph (3), for “body corporate” substitute “ person (“P”) ”;
 - (d) in sub-paragraph (4)—
 - (i) in the opening words, for “The body corporate” substitute “ P ”;
 - (ii) in paragraphs (a), (aa), (b) and (c), for “the body corporate” substitute “ P ”;
 - (e) in sub-paragraph (5)—
 - (i) in the opening words, for “The body corporate” substitute “ P ” and for “the body corporate” substitute “ P ”;
 - (ii) in the closing words, for “the body corporate” substitute “ P ”.
- (3) In paragraph 4—
- (a) in sub-paragraph (1), for “body corporate which” substitute “ person (“P”) who ”;
 - (b) in sub-paragraph (2), for “the body corporate, it” substitute “ P, P ”;
 - (c) in sub-paragraph (3)(b), for “the body corporate” substitute “ P ”;
 - (d) in sub-paragraph (3)(c)—
 - (i) for “the body corporate” substitute “ P ”;

Status: This version of this part contains provisions that are prospective.

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2019, PART 2. (See end of Document for details)*

- (ii) for “it” substitute “ P ”;
 - (e) in sub-paragraph (4)(b)—
 - (i) for “the body corporate” substitute “ P ”;
 - (ii) for “it” substitute “ P ”;
 - (f) in sub-paragraph (5), in the opening words—
 - (i) for “the body corporate” substitute “ P ”;
 - (ii) for “it” substitute “ P ”;
 - (g) in sub-paragraph (6)(a)—
 - (i) for “the body corporate” substitute “ P ”;
 - (ii) for “its” substitute “P's”;
 - (h) in sub-paragraph (6)(b), for “the body corporate” substitute “ P ”;
 - (i) in sub-paragraph (7), for “the body corporate” substitute “ P ”.
- (4) In paragraph 21—
- (a) in sub-paragraph (1)(b)—
 - (i) for “body corporate” substitute “ person ”;
 - (ii) for “the body” substitute “ the person ”;
 - (b) in sub-paragraph (3)(a), for “body corporate which” substitute “ person who ”;
 - (c) in sub-paragraph (9)(b), for “body corporate which” substitute “ person who ”;
 - (d) in sub-paragraph (11)(b), for “body corporate which” substitute “ person who ”;
 - (e) in sub-paragraph (12), in the definition of “relevant group member”—
 - (i) after “any person” insert “ (“P”) ”;
 - (ii) for “body corporate which” substitute “ person who ”;
 - (iii) for “that person” substitute “ P ”.
- (5) In paragraph 35(3), for “body corporate” substitute “ person ”.

Status:

This version of this part contains provisions that are prospective.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, PART 2.