

## SCHEDULES

### 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”.
- 8 (1) Section 43C (groups: termination of membership) is amended in accordance with this paragraph.
- (2) In subsection (1), for “body corporate” substitute “person”.

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- (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”;
- (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—

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- (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”;
    - (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”;

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- (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”.