

---

STATUTORY INSTRUMENTS

---

**2004 No. 1931**

**VALUE ADDED TAX**

**The Value Added Tax (Groups: eligibility) Order 2004**

*Approved by the House of Commons*

<i>Made</i>	- - - -	<i>22nd July 2004</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>22nd July 2004</i>
<i>Coming into force</i>	- -	<i>1st August 2004</i>

The Treasury, in exercise of the powers conferred upon them by section 43AA(1) to (4) of the Value Added Tax Act 1994<sup>(1)</sup>, hereby make the following Order:

---

<sup>(1)</sup> 1994 c. 23; section 43AA was inserted by section 20(1) of the Finance Act 2004 (c. 12).