



# Finance Act 2019

## 2019 CHAPTER 1

### PART 2

#### OTHER TAXES

##### *Value added tax*

#### **53 Groups: eligibility**

- (1) Schedule 18 contains provision about the eligibility of individuals and partnerships to be treated as members of a group for the purposes of value added tax.
- (2) That Schedule comes into force on such day as the Treasury may by regulations made by statutory instrument appoint.