

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 13. (See end of Document for details)

SCHEDULES

PROSPECTIVE

SCHEDULE 18

VAT GROUPS: ELIGIBILITY

PART 2

CONSEQUENTIAL AMENDMENTS

VATA 1994

- 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”.

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