

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 14. (See end of Document for details)

SCHEDULES

PROSPECTIVE

SCHEDULE 18

VAT GROUPS: ELIGIBILITY

PART 2

CONSEQUENTIAL AMENDMENTS

VATA 1994

- 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—
- (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 ”;

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- (ii) for “that person” substitute “ the person mentioned in paragraph (a)
”;
- (c) in sub-paragraph (11)(c), for “body corporate which” substitute “ person who
”.

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