

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 15. (See end of Document for details)

SCHEDULES

PROSPECTIVE

SCHEDULE 18

VAT GROUPS: ELIGIBILITY

PART 2

CONSEQUENTIAL AMENDMENTS

VATA 1994

- 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 ”;

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- (f) in sub-paragraph (5), in the opening words—
 - (i) for “the body corporate” substitute “ P ”;
 - (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 ”.

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