

**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 7. (See end of Document for details)

## SCHEDULES

PROSPECTIVE

### SCHEDULE 18

#### VAT GROUPS: ELIGIBILITY

#### PART 2

#### CONSEQUENTIAL AMENDMENTS

#### *VATA 1994*

- 7 (1) Section 43B (groups: applications) is amended in accordance with this paragraph.
- (2) In subsection (1), for “bodies corporate, which” substitute “ persons, who ”.
- (3) In subsection (2)—
- (a) in the opening words, for “bodies corporate” substitute “ persons ”;
  - (b) in paragraph (a), for “body corporate, which” substitute “ person, who ”;
  - (c) in paragraph (b), for “body corporate” substitute “ person ”;
  - (d) in paragraph (d), for “bodies corporate” substitute “ persons ”;
- (4) In subsection (3)—
- (a) in the opening words, for “bodies corporate” substitute “ persons ”;
  - (b) in paragraph (b), for “bodies” substitute “ persons ”;
- (5) In subsection (5)—
- (a) in paragraph (a), for “bodies corporate” substitute “ persons ”;
  - (b) in paragraph (b), for “body corporate” substitute “ person ”.

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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 7.