



Value Added Tax Act 1994

1994 CHAPTER 23

PART III

APPLICATION OF ACT IN PARTICULAR CASES

[^{F1}43B Groups: applications.

- (1) This section applies where an application is made to the Commissioners for two or more [^{F2}persons, who] are eligible [^{F3}by virtue of section 43A], to be treated as members of a group.
- (2) This section also applies where two or more [^{F4}persons] are treated as members of a group and an application is made to the Commissioners—
 - (a) for another [^{F5}person, who] is eligible [^{F6}by virtue of section 43A] to be treated as a member of the group, to be treated as a member of the group,
 - (b) for a [^{F7}person] to cease to be treated as a member of the group,
 - (c) for a member to be substituted as the group's representative member, or
 - (d) for the [^{F8}persons] no longer to be treated as members of a group.
- (3) An application with respect to any [^{F9}persons]—
 - (a) must be made by one of them or by the person controlling them, and
 - (b) in the case of an application for the [^{F10}persons] to be treated as a group, must appoint one of them as the representative member.
- (4) Where this section applies in relation to an application it shall, subject to subsection (6) below, be taken to be granted with effect from—
 - (a) the day on which the application is received by the Commissioners, or
 - (b) such earlier or later time as the Commissioners may allow.
- (5) The Commissioners may refuse an application, within the period of 90 days starting with the day on which it was received by them, if it appears to them—
 - (a) in the case of an application such as is mentioned in subsection (1) above, that the [^{F11}persons] are not eligible [^{F12}by virtue of section 43A] to be treated as members of a group,

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 43B. (See end of Document for details)

- (b) in the case of an application such as is mentioned in subsection (2)(a) above, that the [^{F13}person] is not eligible [^{F14}by virtue of section 43A] to be treated as a member of the group, or
- (c) in any case, that refusal of the application is necessary for the protection of the revenue.
- (6) If the Commissioners refuse an application it shall be taken never to have been granted.]

Textual Amendments

- F1** Ss. 43A-43C inserted (27.7.1999) by 1999 c. 16, s. 16, **Sch. 2 para. 2**
- F2** Words in s. 43B(1) substituted (1.11.2019) by Finance Act 2019 (c. 1), s. 53(2), **Sch. 18 para. 7(2)**; S.I. 2019/1348, reg. 2
- F3** Words in s. 43B(1) substituted (22.7.2004) by Finance Act 2004 (c. 12), s. 20(4)
- F4** Word in s. 43B(2) substituted (1.11.2019) by Finance Act 2019 (c. 1), s. 53(2), **Sch. 18 para. 7(3)(a)**; S.I. 2019/1348, reg. 2
- F5** Words in s. 43B(2)(a) substituted (1.11.2019) by Finance Act 2019 (c. 1), s. 53(2), **Sch. 18 para. 7(3)(b)**; S.I. 2019/1348, reg. 2
- F6** Words in s. 43B(2)(a) substituted (22.7.2004) by Finance Act 2004 (c. 12), s. 20(4)
- F7** Word in s. 43B(2)(b) substituted (1.11.2019) by Finance Act 2019 (c. 1), s. 53(2), **Sch. 18 para. 7(3)(c)**; S.I. 2019/1348, reg. 2
- F8** Word in s. 43B(2)(d) substituted (1.11.2019) by Finance Act 2019 (c. 1), s. 53(2), **Sch. 18 para. 7(3)(d)**; S.I. 2019/1348, reg. 2
- F9** Word in s. 43B(3) substituted (1.11.2019) by Finance Act 2019 (c. 1), s. 53(2), **Sch. 18 para. 7(4)(a)**; S.I. 2019/1348, reg. 2
- F10** Word in s. 43B(3)(b) substituted (1.11.2019) by Finance Act 2019 (c. 1), s. 53(2), **Sch. 18 para. 7(4)(b)**; S.I. 2019/1348, reg. 2
- F11** Word in s. 43B(5)(a) substituted (1.11.2019) by Finance Act 2019 (c. 1), s. 53(2), **Sch. 18 para. 7(5)(a)**; S.I. 2019/1348, reg. 2
- F12** Words in s. 43B(5)(a) substituted (22.7.2004) by Finance Act 2004 (c. 12), s. 20(4)
- F13** Word in s. 43B(5)(b) substituted (1.11.2019) by Finance Act 2019 (c. 1), s. 53(2), **Sch. 18 para. 7(5)(b)**; S.I. 2019/1348, reg. 2
- F14** Words in s. 43B(5)(b) substituted (22.7.2004) by Finance Act 2004 (c. 12), s. 20(4)

Modifications etc. (not altering text)

- C1** Ss. 43A-43D applied (with effect in accordance with Sch. 18 para. 63 of the amending Act) by Finance Act 2016 (c. 24), **Sch. 18 para. 45(3)**

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 43B.