Status:	This is the	original	version	(as it was	originally made). This	
item of	legislation	is curren	tlv onlv	available	in its original format.	

STATUTORY INSTRUMENTS

2004 No. 1931

The Value Added Tax (Groups: eligibility) Order 2004

Modification regarding section 43A of the Value Added Tax Act 1994

2. A body corporate that is a specified body is eligible to be treated as a member of a group if, in addition to satisfying the conditions set out in section 43A(1)(1) of the Value Added Tax Act 1994 ("the Act"), it satisfies both the benefits condition and the consolidated accounts condition.