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STATUTORY INSTRUMENTS

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**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.