

Status: Point in time view as at 01/10/2009.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Interpretation of Schedule etc.. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 9A

ANTI-AVOIDANCE PROVISIONS: GROUPS

Textual Amendments

F1 Sch. 9A inserted (29.4.1996) by 1996 c. 8, s. 31, **Sch. 4**

Interpretation of Schedule etc.

- 7 (1) References in this Schedule to being treated as a member of a group and to being eligible to be treated as a member of a group shall be construed in accordance with [^{F2}section 43 to 43C].
- (2) For the purposes of this Schedule the giving of any notice or notification to any receiver, liquidator or person otherwise acting in a representative capacity in relation to another shall be treated as the giving of a notice or, as the case may be, notification to the person in relation to whom he so acts.]

Textual Amendments

F2 Words in Sch. 9A para. 7(1) substituted (27.7.1999) by 1999 c. 16, s. 16, **Sch. 2 para. 5(4)**

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