

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 2. (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**

Restrictions on giving directions

2 [The Commissioners shall not give a direction under this Schedule by reference to a ^{F2}(1)] relevant event if they are satisfied that—

- (a) the change in the treatment of the [^{F3}person], or
- (b) the transaction in question,

had as its main purpose or, as the case may be, as each of its main purposes a genuine commercial purpose unconnected with the fulfilment of the condition specified in paragraph 1(3) above.

[This paragraph shall not apply where the relevant event is the termination of a ^{F4}(2) [^{F5}person's] treatment as a member of a group by a notice under section 43C(1) or (3).]]

Textual Amendments

F2 Sch. 9A para. 2(1) renumbered (27.7.1999) by 1999 c. 16, s. 16, **Sch. 2 para. 5(2)**

F3 Word in Sch. 9A para. 2(1)(a) substituted (1.11.2019) by Finance Act 2019 (c. 1), s. 53(2), **Sch. 18 para. 14(3)(a)**; S.I. 2019/1348, reg. 2

F4 Sch. 9A para. 2(2) inserted (27.7.1999) by 1999 c. 16, s. 16, **Sch. 2 para. 5(2)**

F5 Word in Sch. 9A para. 2(2) substituted (1.11.2019) by Finance Act 2019 (c. 1), s. 53(2), **Sch. 18 para. 14(3)(b)**; S.I. 2019/1348, reg. 2

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