



# Value Added Tax Act 1994

## 1994 CHAPTER 23

### PART III U.K.

#### APPLICATION OF ACT IN PARTICULAR CASES

VALID FROM 27/07/1999

#### <sup>F1</sup>43B Groups: applications. U.K.

- (1) This section applies where an application is made to the Commissioners for two or more bodies corporate, which are eligible under section 43A(1), to be treated as members of a group.
- (2) This section also applies where two or more bodies corporate are treated as members of a group and an application is made to the Commissioners—
  - (a) for another body corporate, which is eligible under section 43A(1) to be treated as a member of the group, to be treated as a member of the group,
  - (b) for a body corporate 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 bodies corporate no longer to be treated as members of a group.
- (3) An application with respect to any bodies corporate—
  - (a) must be made by one of them or by the person controlling them, and
  - (b) in the case of an application for the bodies 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—

---

*Status: Point in time view as at 01/01/1996. This version of this provision is not valid for this point in time.*

*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)*

---

- (a) in the case of an application such as is mentioned in subsection (1) above, that the bodies corporate are not eligible under section 43A(1) to be treated as members of a group,
  - (b) in the case of an application such as is mentioned in subsection (2)(a) above, that the body corporate is not eligible under section 43A(1) 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**

**Status:**

Point in time view as at 01/01/1996. This version of this provision is not valid for this point in time.

**Changes to legislation:**

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