



# Value Added Tax Act 1994

## 1994 CHAPTER 23

### PART III

#### APPLICATION OF ACT IN PARTICULAR CASES

#### **[<sup>F1</sup>43B Groups: applications.**

- (1) This section applies where an application is made to the Commissioners for two or more bodies corporate, which are eligible [<sup>F2</sup>by virtue of section 43A] , 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 [<sup>F3</sup>by virtue of section 43A] 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—
  - (a) in the case of an application such as is mentioned in subsection (1) above, that the bodies corporate are not eligible [<sup>F4</sup>by virtue of section 43A] to be treated as members of a group,

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*Status: Point in time view as at 22/07/2004. This version of this provision has been superseded.*

*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)*

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- (b) in the case of an application such as is mentioned in subsection (2)(a) above, that the body corporate is not eligible [<sup>F5</sup>by virtue of section 43A] 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.]

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**Textual Amendments**

- F1** Ss. 43A-43C inserted (27.7.1999) by 1999 c. 16, s. 16, **Sch. 2 para. 2**
- F2** Words in s. 43B(1) substituted (22.7.2004) by **Finance Act 2004 (c. 12), s. 20(4)**
- F3** Words in s. 43B(2)(a) substituted (22.7.2004) by **Finance Act 2004 (c. 12), s. 20(4)**
- F4** Words in s. 43B(5)(a) substituted (22.7.2004) by **Finance Act 2004 (c. 12), s. 20(4)**
- F5** Words in s. 43B(5)(b) substituted (22.7.2004) by **Finance Act 2004 (c. 12), s. 20(4)**

**Status:**

Point in time view as at 22/07/2004. This version of this provision has been superseded.

**Changes to legislation:**

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