



Value Added Tax Act 1994

1994 CHAPTER 23

PART III

APPLICATION OF ACT IN PARTICULAR CASES

[^{F1}43C Groups: termination of membership.

- (1) The Commissioners may, by notice given to a [^{F2}person], terminate its treatment as a member of a group from a date—
 - (a) which is specified in the notice, and
 - (b) which is, or falls after, the date on which the notice is given.
- (2) The Commissioners may give a notice under subsection (1) above only if it appears to them to be necessary for the protection of the revenue.
- (3) Where—
 - (a) a [^{F3}person] is treated as a member of a group, and
 - (b) it appears to the Commissioners that the [^{F4}person] is not, or is no longer, eligible [^{F5}by virtue of section 43A] to be treated as a member of the group, the Commissioners shall, by notice given to the [^{F6}person], terminate its treatment as a member of the group from a date specified in the notice.
- (4) The date specified in a notice under subsection (3) above may be earlier than the date on which the notice is given but shall not be earlier than—
 - (a) the first date on which, in the opinion of the Commissioners, the [^{F7}person] was not eligible to be treated as a member of the group, or
 - (b) the date on which, in the opinion of the Commissioners, the [^{F8}person] ceased to be eligible to be treated as a member of the group.]

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Status: Point in time view as at 01/11/2019.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 43C. (See end of Document for details)

- F2** Word in s. 43C(1) substituted (1.11.2019) by Finance Act 2019 (c. 1), s. 53(2), **Sch. 18 para. 8(2)**; S.I. 2019/1348, reg. 2
- F3** Word in s. 43C(3)(a) substituted (1.11.2019) by Finance Act 2019 (c. 1), s. 53(2), **Sch. 18 para. 8(3)**; S.I. 2019/1348, reg. 2
- F4** Word in s. 43C(3)(b) substituted (1.11.2019) by Finance Act 2019 (c. 1), s. 53(2), **Sch. 18 para. 8(3)**; S.I. 2019/1348, reg. 2
- F5** Words in s. 43C(3)(b) substituted (22.7.2004) by Finance Act 2004 (c. 12), s. 20(4)
- F6** Word in s. 43C(3) substituted (1.11.2019) by Finance Act 2019 (c. 1), s. 53(2), **Sch. 18 para. 8(3)**; S.I. 2019/1348, reg. 2
- F7** Word in s. 43C(4)(a) substituted (1.11.2019) by Finance Act 2019 (c. 1), s. 53(2), **Sch. 18 para. 8(4)**; S.I. 2019/1348, reg. 2
- F8** Word in s. 43C(4)(b) substituted (1.11.2019) by Finance Act 2019 (c. 1), s. 53(2), **Sch. 18 para. 8(4)**; S.I. 2019/1348, reg. 2

Modifications etc. (not altering text)

- C1** Ss. 43A-43D applied (with effect in accordance with Sch. 18 para. 63 of the amending Act) by Finance Act 2016 (c. 24), **Sch. 18 para. 45(3)**

Status:

Point in time view as at 01/11/2019.

Changes to legislation:

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