



# Finance Act 2019

## 2019 CHAPTER 1

### PART 2 U.K.

#### OTHER TAXES

##### *Value added tax*

#### 53 Groups: eligibility U.K.

- (1) Schedule 18 contains provision about the eligibility of individuals and partnerships to be treated as members of a group for the purposes of value added tax.
- (2) That Schedule comes into force on such day as the Treasury may by regulations made by statutory instrument appoint.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Section 53.