STATUTORY INSTRUMENTS

2019 No. 1348 (C. 46)

VALUE ADDED TAX

The Finance Act 2019, Schedule 18 (VAT Groups: Eligibility) (Appointed Day) Regulations 2019

Made - - - - 15th October 2019

The Treasury, in exercise of the power conferred by section 53(2) of the Finance Act 2019(**a**), make the following Regulations:

Citation

1. These Regulations may be cited as the Finance Act 2019, Schedule 18 (VAT Groups: Eligibility) (Appointed Day) Regulations 2019.

Appointed day

2. 1st November 2019 is appointed as the day on which Schedule 18 to the Finance Act 2019 comes into force.

Mike Freer
Rebecca Harris
15th October 2019 Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations appoint 1st November 2019 as the day on which Schedule 18 to the Finance Act 2019 (c.1) comes into force.

Schedule 18 to the Finance Act 2019 amends section 43A of the Value Added Tax Act 1994 (c.23) by extending the eligibility criteria for VAT grouping to allow individuals, partnerships and Scottish partnerships to group with UK bodies corporate subject to certain conditions.

Schedule 18 to the Finance Act 2019 also makes consequential amendments.

A Tax Information and Impact Note has not been prepared for these regulations as they give effect to previously announced policy and are appointed day regulations.

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(**a**) 2019 c. 1.

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