



# Value Added Tax Act 1994

## 1994 CHAPTER 23

### PART III

#### APPLICATION OF ACT IN PARTICULAR CASES

#### **[<sup>F1</sup>43AA Power to alter eligibility for grouping**

- (1) The Treasury may by order provide for [<sup>F2</sup>sections 43A and 43AZA] to have effect with specified modifications in relation to a specified class of person.
- (2) An order under subsection (1) may, in particular—
  - (a) make provision by reference to generally accepted accounting practice;
  - (b) define generally accepted accounting practice for that purpose by reference to a specified document or instrument (and may provide for the reference to be read as including a reference to any later document or instrument that amends or replaces the first);
  - (c) adopt any statutory or other definition of generally accepted accounting practice (with or without modification);
  - (d) make provision by reference to what would be required or permitted by generally accepted accounting practice if accounts, or accounts of a specified kind, were prepared for a person.
- (3) An order under subsection (1) may also, in particular, make provision by reference to—
  - (a) the nature of a person;
  - (b) past or intended future activities of a person;
  - (c) the relationship between a number of persons;
  - (d) the effect of including a person within a group or of excluding a person from a group.
- (4) An order under subsection (1) may—
  - (a) make provision which applies generally or only in specified circumstances;
  - (b) make different provision for different circumstances;

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

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(c) include supplementary, incidental, consequential or transitional provision.]

**Textual Amendments**

- F1** S. 43AA inserted (22.7.2004) by [Finance Act 2004 \(c. 12\)](#), **s. 20(1)**  
**F2** Words in s. 43AA(1) substituted (1.11.2019) by [Finance Act 2019 \(c. 1\)](#), s. 53(2), **Sch. 18 para. 6**; 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)**

**Changes to legislation:**

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