#### STATUTORY INSTRUMENTS

## 2004 No. 1931

# **VALUE ADDED TAX**

The Value Added Tax (Groups: eligibility) Order 2004

### Approved by the House of Commons

Made - - - 22nd July 2004

Laid before the House of

Commons - - 22nd July 2004
Coming into force 1st August 2004

### THE VALUE ADDED TAX (GROUPS: ELIGIBILITY) ORDER 2004

- 1. Citation and commencement
- 2. Modification regarding section 43A of the Value Added Tax Act 1994
- 3. Specified bodies
- 4. Relevant business activities
- 5. The benefits condition
- 6. The consolidated accounts condition
- 7. Interpretation etc.

Signature

**Explanatory Note**