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*Status: This is the original version (as it was originally enacted).*

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SCHEDULE 12  
MINOR AND CONSEQUENTIAL AMENDMENTS

**PART 1**

MINOR AND CONSEQUENTIAL AMENDMENTS: GENERAL

*Notes to Schedule K, shall cease to have effect.*

*Value Added Tax Act 1994 (c. 23)*

- 57 In section 96(1) of the Value Added Tax Act 1994 (interpretation) in the definition of—
- (a) “fee simple”, in paragraph (a), the words “estate or interest of the proprietor of the *dominium utile* or, in the case of land not held on feudal tenure, the estate or” shall cease to have effect; and
  - (b) “major interest”, for the words from “-(a) the estate” to “tenure, the estate or” substitute “the”.