



Finance Act 1997

1997 CHAPTER 16

PART III

VALUE ADDED TAX

Buildings and land

35 References to grants.

- (1) Section 96 of the ^{M1}Value Added Tax Act 1994 (interpretation) shall have effect, and be deemed always to have had effect, with the following subsection inserted after subsection (10), namely—

“(10A) Where—

- (a) the grant of any interest, right, licence or facilities gives rise for the purposes of this Act to supplies made at different times after the making of the grant, and
- (b) a question whether any of those supplies is zero-rated or exempt falls to be determined according to whether or not the grant is a grant of a description specified in Schedule 8 or 9 or paragraph 2(2) or (3) of Schedule 10,

that question shall be determined according to whether the description is applicable as at the time of supply, rather than by reference to the time of the grant.”

^{F1}(2)

- (3) Amendments corresponding to those made by subsections (1) and (2) above shall be deemed to have had effect, for the purposes of the cases to which it applied, in relation to the ^{M2}Value Added Tax Act 1983; and any provisions about the coming into force of any amendment of that Act shall be deemed to have had effect accordingly.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Cross Heading: Buildings and land. (See end of Document for details)

- (4) Nothing in this section shall be taken to affect the operation, in relation to times before its repeal took effect, of paragraph 4 of Schedule 10 to the ^{M3}Value Added Tax Act 1994 or of any enactment re-enacted in that paragraph.

Textual Amendments

- F1** S. 35(2) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Value Added Tax \(Buildings and Land\) Order 2008 \(S.I. 2008/1146\)](#), art. 1(1), **Sch. 1 para. 7** (with Sch. 2)

Marginal Citations

- M1** 1994 c. 23.
M2 1983 c. 55.
M3 1994 c. 23.

^{F2}36 Buildings intended to be used as dwellings.

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Textual Amendments

- F2** S. 36 omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Value Added Tax \(Buildings and Land\) Order 2008 \(S.I. 2008/1146\)](#), art. 1(1), **Sch. 1 para. 8** (with Sch. 2)

37 Supplies to non-taxable persons etc.

- (1) Paragraphs 2(3A) and 3(8A) of Schedule 10 to the ^{M4}Value Added Tax Act 1994 (which relate to grants of land made to connected persons where they are not fully taxable) shall not have effect in relation to any supply made after 26th November 1996.

^{F3}(2)

^{F3}(3)

^{F3}(4)

^{F3}(5)

^{F3}(6)

Textual Amendments

- F3** S. 37(2)-(6) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Value Added Tax \(Buildings and Land\) Order 2008 \(S.I. 2008/1146\)](#), art. 1(1), **Sch. 1 para. 9** (with Sch. 2)

Marginal Citations

- M4** 1994 c. 23.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Cross Heading:
Buildings and land.