

*Status: Point in time view as at 01/02/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Cross Heading: General. (See end of Document for details)*

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 6A

#### BUILDINGS AND LAND]

##### Textual Amendments

**F1** Sch. 6A inserted by Finance Act 1989 (c. 26, SIF 40:2), s. 18, **Sch. 3 para. 6(2)**

##### *General*

- 7 (1) Where the benefit of the consideration for the grant of an interest in, right over or licence to occupy land accrues to a person but that person is not the person making the grant-
- (a) the person to whom the benefit accrues shall for the purposes of this Act be treated as the person making the grant; and
  - (b) to the extent that any input tax of the person actually making the grant is attributable to the grant it shall be treated as input tax of the person to whom the benefit accrues.
- 8 The Notes to Group 8 of Schedule 5 to this Act and Group 1 of Schedule 6 to this Act apply in relation to this Schedule as they apply in relation to their respective Groups but subject to any appropriate modifications.

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