

---

STATUTORY INSTRUMENTS

---

**1997 No. 50**

**The Value Added Tax (Registered Social Landlords) (No. 1) Order 1997**

2. Group 5 (Construction of Buildings, etc.) of Schedule 8 to the Value Added Tax Act 1994(1) shall be amended as follows—

(a) in item 3 substitute “relevant housing association” for “registered housing association”; and

(b) for Note (21) substitute—

“(21) In item 3 “relevant housing association” means—

- (a) a registered social landlord within the meaning of Part I of the Housing Act 1996(2),
- (b) a registered housing association within the meaning of the Housing Associations Act 1985(3) (Scottish registered housing associations), or
- (c) a registered housing association within the meaning of Part II of the Housing (Northern Ireland) Order 1992(4) (Northern Irish registered housing associations).”

---

(1) Group 5 was substituted by S.I.1995/280.  
(2) 1996 c. 52.  
(3) 1985 c. 69.  
(4) S.I. 1992/1725 (N.I. 15).