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STATUTORY INSTRUMENTS

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**2010 No. 485**

**The Value Added Tax (Buildings and Land) Order 2010**

**Amendment of Schedule 10 to the Value Added Tax Act 1994**

**4.—**(1) In paragraph 10(3) (relevant housing associations)—

(a) before paragraph (a) insert—

“(za) a private registered provider of social housing,”<sup>(1)</sup>,

(b) omit the words “English or” from paragraph (a).

(2) Until the coming into force of provision defining “private registered provider of social housing” in enactments and instruments generally, that expression in paragraph 10(3) of Schedule 10 to the Value Added Tax Act 1994 means persons listed in the register of providers of social housing maintained under Chapter 3 of Part 2 of the Housing and Regeneration Act 2008<sup>(2)</sup> who are not local authorities within the meaning of the Housing Associations Act 1985<sup>(3)</sup>.

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(1) It is anticipated that, with effect from 1 April 2010, provision to define “private registered provider of social housing” in enactments and instruments generally will be made by the [Housing and Regeneration Act 2008 \(c. 17\)](#) as amended by the Housing and Regeneration Act 2008 (Registration of Local Authorities) Order 2010 (see paragraph 5 of Schedule 1 and paragraph 1 of Schedule 2 to that Order). Until the coming into force of such provision, the expression is defined by article 4(2).

(2) [2008 c. 17](#).

(3) [1985 c. 69](#).