

SCHEDULE

PART 1

MODIFICATIONS OF PUBLIC GENERAL ACTS

Value Added Tax Act 1994 (c.23)

5.—(1) The Value Added Tax Act 1994 is amended as follows.

(2) For paragraph (b) of Note (21) of Group 5 of Schedule 8 (meaning of “relevant housing association”)(1) substitute —

“(b) a registered social landlord within the meaning of the [Housing \(Scotland\) Act 2010 \(asp 17\)](#)(2) which is either—

(i) a society registered under the Co-operative and Community Benefit Societies and Credit Unions Act 1965 (c.12)(3), or

(ii) a company within the meaning of the Companies Act 2006 (c.46), or”.

(3) For paragraph 10(3)(b) of Part 1 of Schedule 10(4), substitute—

“(b) a registered social landlord within the meaning of the [Housing \(Scotland\) Act 2010 \(asp 17\)](#) which is either—

(i) a society registered under the Co-operative and Community Benefit Societies and Credit Unions Act 1965 (c.12), or

(ii) a company within the meaning of the Companies Act 2006 (c.46), or”.

(1) Group 5 was substituted by the Value Added Tax (Construction of Buildings) Order 1995 (S.I. 1995/280), article 2. Note 21 was substituted by the Value Added Tax (Registered Social Landlords) (No.1) Order 1997 (S.I. 1997/50), article 2(b). Paragraph (b) of Note 21 was substituted by the Value Added Tax (Construction of Buildings) Order 2010 (S.I. 2010/486), article 2(1) (c). There are other amendments to Note 21 not relevant to this Order.

(2) Section 165 of that Act provides that a registered social landlord means a body registered in the register maintained under section 20(1) of that Act.

(3) The Co-operative and Community Benefit Societies and Credit Unions Act 1965 was formerly cited as the Industrial and Provident Societies Act 1965 and was re-named by virtue of the Co-operative and Community Benefit Societies and Credit Unions Act 2010 (c.7), section 2.

(4) Schedule 10 was substituted by the Value Added Tax (Buildings and Land) Order 2008 (S.I. 2008/1146), article 2. There are other amendments to paragraph 10(3) of Schedule 10 not relevant to this Order.