

SCHEDULES

SCHEDULE 2

Article 7

TRANSITIONAL PROVISIONS AND SAVINGS

PART 1

GENERAL PROVISIONS

1. The re-enactment by article 2 of this Order of any provision of Schedule 10 to VATA 1994(1) in a rewritten form does not affect the continuity of the law.

2. Paragraph 1 does not apply to any change in the law relating to that provision effected by that article.

3. Any thing which—

(a) has been done, or has effect as if done, under or for the purposes of a provision (a “superseded provision”) of Schedule 10 to VATA 1994 as it stood before being rewritten, and

(b) is in force or effective immediately before the commencement of the corresponding rewritten provision,

has effect after that commencement as if done under or for the purposes of the rewritten provision.

4. Any reference (express or implied) in any enactment, instrument or document to—

(a) a rewritten provision, or

(b) things done or falling to be done under or for the purposes of a rewritten provision,

is to be read as including, in relation to times, circumstances or purposes in relation to which any corresponding superseded provision had effect, a reference to the superseded provision or (as the case may be) things done or falling to be done under or for the purposes of the superseded provision.

5. Any reference (express or implied) in any enactment, instrument or document to—

(a) a superseded provision, or

(b) things done or falling to be done under or for the purposes of a superseded provision,

is to be read as including, in relation to times, circumstances or purposes in relation to which any corresponding rewritten provision has effect, a reference to the rewritten provision or (as the case may be) things done or falling to be done under or for the purposes of the rewritten provision.

6. Paragraphs 1 to 5 have effect instead of section 17(2) of the Interpretation Act 1978(2) (but do not affect the operation of any other provision of that Act).

7. Paragraphs 4 and 5 have effect only in so far as the context permits.

(1) Section 179 of the Finance Act 2006 (c. 25) provides that in that Act “VATA 1994” means the Value Added Tax Act 1994 (c. 23).

(2) 1978 c. 30.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

PART 2

OTHER PROVISION

Elections made before 1st November 1989

8.—(1) An election under paragraph 2 of Schedule 10 to VATA 1994⁽³⁾ which was made before 1st November 1989 continues to have effect in accordance with paragraph 3(1)(b) of that Schedule.

(2) In this paragraph any reference to Schedule 10 to VATA 1994 is to that Schedule as it stood before being rewritten by article 2 of this Order.

Elections made before 1st March 1995

9.—(1) An election under paragraph 2 of Schedule 10 to VATA 1994 which was made before 1st March 1995 continues to have effect in accordance with paragraph 3(6)(a)⁽⁴⁾ of that Schedule.

(2) In this paragraph any reference to Schedule 10 to VATA 1994 is to that Schedule as it stood before being rewritten by article 2 of this Order.

Developers of certain non-residential buildings etc

10. The fact that paragraphs 5 to 7 of Schedule 10 to VATA 1994 (as it stood before being rewritten by article 2 of this Order) are not rewritten by that article is not to affect—

- (a) the continued operation of Part 15 of the Value Added Tax Regulations 1995⁽⁵⁾ (adjustments to the deduction of input tax on capital items) in relation to supplies treated as made on or before 1st March 1997, or
- (b) the continued operation of paragraph (b) of item 1 in Group 1 of Schedule 9 to VATA 1994, as read with Note (7)⁽⁶⁾, in relation to supplies made before 1st June 2020.

Option made before 1st June 2008 specifying a description of land

11. The fact that the words “, or of a description specified,” in paragraph 3(2) of Schedule 10 to VATA 1994 (as it stood before being rewritten by article 2 of this Order) are not rewritten by that article is not to affect the continued operation of an option to tax any land—

- (a) which was made before 1st June 2008, and
- (b) which specified a description of land.

(3) Section 179 of the Finance Act 2006 (c. 25) provides that in that Act “VATA 1994” means the Value Added Tax Act 1994 (c. 23).

(4) Paragraph 3(6)(a) was substituted by S.I. 1995/279.

(5) S.I. 1995/2518; relevant amending instruments are S.I. 1995/3147, 1997/1086, 1997/1614, 1999/599, 1999/3114 and 2000/258.

(6) Note (7) to Group 1 of Schedule 9 was amended by S.I. 1995/282.