

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 15A. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 10

BUILDINGS AND LAND

Textual Amendments

- F1** Sch. 10 substituted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Buildings and Land\) Order 2008 \(S.I. 2008/1146\)](#), arts. 1(1), 2 (with [Sch. 2](#))

PART 1

THE OPTION TO TAX LAND

Anti-avoidance

Meaning of “exempt land”: the building occupation conditions

[^{F2}15A(1) For the purposes of paragraph 15(3A), the building occupation conditions are met at any time (“the time in question”) if—

- (a) the grant consists of or includes the grant of a relevant interest in a building, and
- (b) P does not, at the time in question, occupy—
 - (i) any part of the land that is not a building, or
 - (ii) more than [^{F3}the maximum allowable percentage] of any relevant building.

(2) For the purposes of sub-paragraph (1)(b)(i) and (ii) occupation by a person connected with P is treated as occupation by P [^{F4}if that occupation is not wholly, or substantially wholly, for eligible purposes.]

(3) For the purposes of sub-paragraph (1)(b)(i) occupation by a person of—

- (a) land used for the parking of cars or other vehicles, or
- (b) land that is within the curtilage of a building,

is disregarded if the occupation is ancillary to the occupation by that person of a building.

[^{F5}(4) In sub-paragraph (1)(b)(ii)—

“the maximum allowable percentage” means—

- (a) 2% where P is the grantor or a person connected with the grantor, and
- (b) 10% where P is a development financier or a person connected with a development financier (but not also the grantor or a person connected with the grantor), and

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“relevant building”—

- (a) means a building any relevant interest in which is included in the grant, other than any part of such a building in which, immediately before the grant, neither the grantor nor any person connected with the grantor held a relevant interest, but
- (b) does not include any building P’s occupation of which arises solely by reference to any automatic teller machine of P.]

(5) The way in which occupation by a person of a building is measured for the purposes of sub-paragraph (1)(b)(ii) is to be determined in accordance with conditions specified in a public notice.

(6) In this paragraph “relevant interest”, in relation to a building or part of a building, means any interest in, right over or licence to occupy the building or part.

[Sub-paragraph (5) of paragraph 15 (determination of whether occupation “wholly, ^{F6}(6A) or substantially wholly” for eligible purposes to be by reference to criteria in public notice) applies for the purposes of this paragraph.]

(7) Sub-paragraphs (4) to (7) of paragraph 18 (meaning of “building”) apply for the purposes of this paragraph.]]

Textual Amendments

- F2** Sch. 10 para. 15A inserted (with effect in accordance with art. 2 of the amending S.I.) by [The Value Added Tax \(Buildings and Land\) Order 2010 \(S.I. 2010/485\)](#), arts. 1, **6**
- F3** Words in Sch. 10 para. 15A(1)(b)(ii) substituted (with effect in accordance with art. 2 of the amending S.I.) by [The Value Added Tax \(Buildings and Land\) Order 2011 \(S.I. 2011/86\)](#), arts. 1, **6(a)**
- F4** Words in Sch. 10 para. 15A(2) inserted (with effect in accordance with art. 2 of the amending S.I.) by [The Value Added Tax \(Buildings and Land\) Order 2011 \(S.I. 2011/86\)](#), arts. 1, **6(b)**
- F5** Sch. 10 para. 15A(4) substituted (with effect in accordance with art. 2 of the amending S.I.) by [The Value Added Tax \(Buildings and Land\) Order 2011 \(S.I. 2011/86\)](#), arts. 1, **6(c)**
- F6** Sch. 10 para. 15A(6A) inserted (with effect in accordance with art. 2 of the amending S.I.) by [The Value Added Tax \(Buildings and Land\) Order 2011 \(S.I. 2011/86\)](#), arts. 1, **6(d)**

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