

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 4A. (See end of Document for details)

SCHEDULES

^{F1}SCHEDULE 7A

CHARGE AT REDUCED RATE

Textual Amendments

- F1** Sch. 7A inserted (11.5.2001 with effect as mentioned in [s. 99\(7\)\(a\)](#) of the amending Act) by [2001 c. 9, s. 99\(5\)\(7\)\(a\)](#), [Sch. 31 Pt. 1 para. 1](#)

PART 2

THE GROUPS

Modifications etc. (not altering text)

- C1** Sch. 7A Pt. 2 modified (30.6.2008) by [The Value Added Tax \(Reduced Rate\) \(Smoking Cessation Products\) Order 2008 \(S.I. 2008/1410\)](#), [arts. 13](#)
- C1** [Sch. 7A Pt. 2](#) modifications by 2020 SI 728, art. 4 continued (with effect in accordance with [s. 93\(5\)-\(10\)](#) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [s. 93\(1\)](#)

GROUP 7 — [^{F1}RESIDENTIAL RENOVATIONS AND ALTERATIONS]

Textual Amendments

- F1** Sch. 7A Pt. 2 Group 7 Title substituted (1.6.2002) by virtue of [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), [art. 5\(a\)](#)

Items 1 and 2 only apply if building used for relevant residential purpose is subsequently used solely for that purpose

^{F1}4A

- (1) Item 1 or 2 does not apply to a supply if the premises in question are a building, or part of a building, which, when it was last lived in, was used for a relevant residential purpose unless—
- (a) the building or part is intended to be used solely for such a purpose after the renovation or alteration, and
 - (b) before the supply is made the person to whom it is made has given to the person making it a certificate stating that intention.
- (2) Where a number of buildings on the same site are—

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- (a) renovated or altered at the same time, and
 - (b) intended to be used together as a unit solely for a relevant residential purpose,
- then each of those buildings, to the extent that it would not be so regarded otherwise, shall be treated as intended for use solely for a relevant residential purpose.]

Textual Amendments

F1 Sch. 7A Pt. 2 Group 7 Note 4A inserted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), [art. 5\(g\)](#)

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