

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 1— Land. (See end of Document for details)

SCHEDULES

SCHEDULE 9

EXEMPTIONS

PART II

THE GROUPS

Modifications etc. (not altering text)

- C1** Sch. 9 Pt. 2 applied by S.I. 1995/2518, reg. 84(5) (as substituted (with effect in accordance with reg. 1(3) of the amending S.I.) by [Value Added Tax \(Amendment\) \(No.2\) Regulations 2003 \(S.I. 2003/1069\)](#), regs. 1(1), 9)

GROUP 1— LAND

Item No.

- 1 The grant of any interest in or right over land or of any licence to occupy land, or, in relation to land in Scotland, any personal right to call for or be granted any such interest or right, other than—
- (a) the grant of the fee simple in—
 - (i) a building which has not been completed and which is neither designed as a dwelling or number of dwellings nor intended for use solely for a relevant residential purpose or a relevant charitable purpose;
 - (ii) a new building which is neither designed as a dwelling or number of dwellings nor intended for use solely for a relevant residential purpose or a relevant charitable purpose after the grant;
 - (iii) a civil engineering work which has not been completed;
 - (iv) a new civil engineering work;
 - ^{F1}(b)
 - (c) the grant of any interest, right or licence consisting of a right to take game or fish unless at the time of the grant the grantor grants to the grantee the fee simple of the land over which the right to take game or fish is exercisable;
 - (d) the provision in an hotel, inn, boarding house or similar establishment of sleeping accommodation or of accommodation in rooms which are provided in conjunction with sleeping accommodation or for the purpose of a supply of catering;
 - (e) the grant of any interest in, right over or licence to occupy holiday accommodation;

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- (f) the provision of seasonal pitches for caravans, and the grant of facilities at caravan parks to persons for whom such pitches are provided;
- (g) the provision of pitches for tents or of camping facilities;
- (h) the grant of facilities for parking a vehicle;
- (j) the grant of any right to fell and remove standing timber;
- (k) the grant of facilities for housing, or storage of, an aircraft or for mooring, or storage of, a ship, boat or other vessel;
- [^{F2}(ka) the grant of facilities for the self storage of goods;]
- (l) the grant of any right to occupy a box, seat or other accommodation at a sports ground, theatre, concert hall or other place of entertainment;
- (m) the grant of facilities for playing any sport or participating in any physical recreation; ^{F3}...
- [^{F4}(ma) the grant of facilities to a person who uses the facilities wholly or mainly to supply hairdressing services; and]
- (n) the grant of any right, including—
 - (i) an equitable right,
 - (ii) a right under an option or right of pre-emption, or
 - (iii) in relation to land in Scotland, a personal right,
 to call for or be granted an interest or right which would fall within any of paragraphs (a) or (c) to [^{F5}(ma)] above.

Textual Amendments

- F1** Sch. 9 Pt. II Group 1 item 1 para. (b) repealed (with effect in accordance with art. 1(3) of the amending S.I.) by [The Value Added Tax \(Buildings and Land\) Order 2008 \(S.I. 2008/1146\)](#), arts. 1(1), **4(1)** (with [Sch. 2](#))
- F2** Sch. 9 Pt. II Group 1 item 1(ka) inserted (1.10.2012) by [Finance Act 2012 \(c. 14\)](#), **Sch. 26 paras. 5(2), 7(1)**
- F3** Word in Sch. 9 Pt. II Group 1 item 1(m) omitted (1.10.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), **Sch. 26 paras. 5(3), 7(1)**
- F4** Sch. 9 Pt. II Group 1 item 1(ma) inserted (1.10.2012) by [Finance Act 2012 \(c. 14\)](#), **Sch. 26 paras. 5(3), 7(1)**
- F5** Word in Sch. 9 Pt. II Group 1 item 1(n) substituted (1.10.2012) by [Finance Act 2012 \(c. 14\)](#), **Sch. 26 paras. 5(4), 7(1)**

Notes:

[^{F6}(1) “Grant” includes an assignment or surrender and the supply made by the person to whom an interest is surrendered when there is a reverse surrender.]

[^{F7}(1A) A “reverse surrender” is one in which the person to whom the interest is surrendered is paid by the person by whom the interest is being surrendered to accept the surrender.]

- (2) A building shall be taken to be completed when an architect issues a certificate of practical completion in relation to it or it is first fully occupied, whichever happens first; and a civil engineering work shall be taken to be completed when an engineer issues a certificate of completion in relation to it or it is first fully used, whichever happens first.

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- (3) [^{F8}Notes (2) to (10) and (12)] to Group 5 of Schedule 8 apply in relation to this Group as they apply in relation to that Group.
- (4) A building or civil engineering work is new if it was completed less than three years before the grant.
- (5) Subject to Note (6), the grant of the fee simple in a building or work completed before 1st April 1989 is not excluded from this Group by paragraph (a)(ii) or (iv).
- (6) Note (5) does not apply where the grant is the first grant of the fee simple made on or after 1st April 1989 and the building was not fully occupied, or the work not fully used, before that date.
- ^{F9}(7)
- (8) Where a grant of an interest in, right over or licence to occupy land includes a valuable right to take game or fish, an apportionment shall be made to determine the supply falling outside this Group by virtue of paragraph (c).
- (9) “Similar establishment” includes premises in which there is provided furnished sleeping accommodation, whether with or without the provision of board or facilities for the preparation of food, which are used by or held out as being suitable for use by visitors or travellers.
- (10) “Houseboat” includes a houseboat within the meaning of Group 9 of Schedule 8.
- (11) Paragraph (e) includes—
- (a) any grant excluded from item 1 of Group 5 of Schedule 8 by [^{F10}Note (13)] in that Group;
 - (b) any supply made pursuant to a tenancy, lease or licence under which the grantee is or has been permitted to erect and occupy holiday accommodation.
- (12) Paragraph (e) does not include a grant in respect of a building or part which is not a new building of—
- (a) the fee simple, or
 - (b) a tenancy, lease or licence to the extent that the grant is made for a consideration in the form of a premium.
- (13) “Holiday accommodation” includes any accommodation in a building, hut (including a beach hut or chalet), caravan, houseboat or tent which is advertised or held out as holiday accommodation or as suitable for holiday or leisure use, but excludes any accommodation within paragraph (d).
- [^{F11}(14) A seasonal pitch for a caravan is—
- (a) a pitch on a holiday site other than an employee pitch, or
 - (b) a non-residential pitch on any other site.
- (14A) In this Note and in Note (14)—
- “employee pitch” means a pitch occupied by an employee of the site operator as that person’s principal place of residence during the period of occupancy;
 - “holiday site” means a site or part of a site which is operated as a holiday or leisure site;
 - “non-residential pitch” means a pitch which—
- (a) is provided for less than a year, or

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(b) is provided for a year or more and is subject to an occupation restriction,

and which is not intended to be used as the occupant's principal place of residence during the period of occupancy;

“occupation restriction” means any covenant, statutory planning consent or similar permission, the terms of which prevent the person to whom the pitch is provided from occupying it by living in a caravan at all times throughout the period for which the pitch is provided.]

(15) “Mooring” includes anchoring or berthing.

[^{F12}(15A) In paragraph (ka)—

“facilities for the self storage of goods” means the use of a relevant structure for the storage of goods by the person (or persons) to whom the grant of facilities is made, and

“goods” does not include live animals.

(15B) For the purposes of Note (15A), use by a person with the permission of the person (or any of the persons) to whom the grant of facilities is made counts as use by the person (or persons) to whom that grant is made.

(15C) A grant of facilities for the self storage of goods does not fall within paragraph (ka) if—

- (a) the person making the grant (“P”)—
 - (i) is doing so in circumstances where the relevant structure used is, or forms part of, a relevant capital item, and
 - (ii) is connected with any person who uses that relevant structure for the self storage of goods,
- (b) the grant is made to a charity which uses the relevant structure solely otherwise than in the course of a business, or
- (c) in a case where the relevant structure is part of a building, its use for the storage of goods by the person (or persons) to whom the grant is made is ancillary to other use of the building by that person (or those persons).

(15D) In Notes (15A) and (15C) “relevant structure” means the whole or part of—

- (a) a container or other structure that is fully enclosed, or
- (b) a unit or building.

(15E) In Note (15C)(a)(i) “relevant capital item” means a capital item which—

- (a) is subject to adjustments of input tax deduction by P under regulations made under section 26(3), and
- (b) has not yet reached the end of its prescribed period of adjustment.]

(16) Paragraph (m) shall not apply where the grant of the facilities is for—

- (a) a continuous period of use exceeding 24 hours; or
- (b) a series of 10 or more periods, whether or not exceeding 24 hours in total, where the following conditions are satisfied—
 - (i) each period is in respect of the same activity carried on at the same place;
 - (ii) the interval between each period is not less than one day and not more than 14 days;

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- (iii) consideration is payable by reference to the whole series and is evidenced by written agreement;
- (iv) the grantee has exclusive use of the facilities; and
- (v) the grantee is a school, a club, an association or an organisation representing affiliated clubs or constituent associations.

[^{F13}(17) Paragraph (ma) does not apply to a grant of facilities which provides for the exclusive use, by the person to whom the grant is made, of a whole building, a whole floor, a separate room or a clearly defined area, unless the person making the grant or a person connected with that person provides or makes available (directly or indirectly) services related to hairdressing for use by the person to whom the grant is made.

(18) For the purposes of Note (17)—

- (a) “services related to hairdressing” means the services of a hairdresser’s assistant or cashier, the booking of appointments, the laundering of towels, the cleaning of the facilities subject to the grant, the making of refreshments and other similar services typically used in connection with hairdressing, but does not include the provision of utilities or the cleaning of shared areas in a building, and
- (b) it does not matter if the services related to hairdressing are shared with other persons.

(19) For the purposes of Notes (15C) and (17) any question whether a person is connected with any other person is to be determined in accordance with section 1122 of the Corporation Tax Act 2010 (connected person).]

Textual Amendments

- F6** Sch. 9 Pt. II Group 1 Note (1) substituted (1.3.1995) by [S.I. 1995/282](#), [arts. 1, 3](#)
- F7** Sch. 9 Pt. II Group 1 Note (1A) inserted (1.3.1995) by [S.I. 1995/282](#), [arts. 1, 4](#)
- F8** Words in Sch. 9 Pt. II Group 1 Note (3) substituted (1.3.1995) by [S.I. 1995/282](#), [arts. 1, 5](#)
- F9** Sch. 9 Pt. II Group 1 Note (7) repealed (with effect in accordance with art. 1(3) of the amending S.I.) by [The Value Added Tax \(Buildings and Land\) Order 2008 \(S.I. 2008/1146\)](#), [arts. 1\(1\), 4\(2\)](#) (with [Sch. 2](#))
- F10** Words in Sch. 9 Pt. II Group 1 Note (11)(a) substituted (1.3.1995) by [S.I. 1995/282](#), [arts. 1, 7](#)
- F11** Sch. 9 Pt. II Group 1 Notes (14)(14A) substituted for Sch. 9 Pt. II Group 1 Note (14) (1.3.2012) by [The Value Added Tax \(Land Exemption\) Order 2012 \(S.I. 2012/58\)](#), [arts. 2, 3](#)
- F12** Sch. 9 Pt. II Group 1 Notes (15A)-(15E) inserted (1.10.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 26 paras. 5\(5\), 7\(1\)](#)
- F13** Sch. 9 Pt. II Group 1 Notes (17)-(19) inserted (1.10.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 26 paras. 5\(6\), 7\(1\)](#)

Modifications etc. (not altering text)

- C1** Sch. 9 Pt. 2 Group 1 Note (2)(4) applied (28.11.2002) by [S.I. 1995/2518](#), [reg. 84\(6\)](#) (as inserted by [The Value Added Tax \(Amendment\) \(No. 3\) Regulations 2002 \(S.I. 2002/2918\)](#), [reg. 4](#))

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