

Status: Point in time view as at 01/01/1996. This version of this provision is not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 19. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE A1

CHARGE AT REDUCED RATE]

Textual Amendments

- F1** [Sch. A1](#) inserted (1.5.1995 with application as mentioned in [s. 21\(6\)](#) of the amending Act) by [1995 c. 4, s. 21\(3\)](#)

Interpretation

VALID FROM 11/05/2001

Paragraph 1(7) only applies where dwelling has been empty for at least 3 years

- ^{F1}19 (1) Paragraph 1(7) above does not apply to a supply unless either of the empty home conditions is satisfied.
- (2) The first “empty home condition” is that the dwelling concerned has not been lived in during the period of 3 years ending with the commencement of the relevant works.
- (3) The second “empty home condition” is that—
- (a) the dwelling was not lived in during a period of at least 3 years;
 - (b) the person, or one of the persons, whose beginning to live in the dwelling brought that period to an end was a person who (whether alone or jointly with another or others) acquired the dwelling at a time—
 - (i) no later than the end of that period, and
 - (ii) when the dwelling had been not lived in for at least 3 years;
 - (c) no works by way of renovation or alteration were carried out to the dwelling during the period of 3 years ending with the acquisition;
 - (d) the supply is made to a person who is—
 - (i) the person, or one of the persons, whose beginning to live in the property brought to an end the period mentioned in paragraph (a) above, and
 - (ii) the person, or one of the persons, who acquired the dwelling as mentioned in paragraph (b) above; and
 - (e) the relevant works are carried out during the period of one year beginning with the day of the acquisition.
- (4) In this paragraph “the relevant works” means—
- (a) where the supply is of the description set out in paragraph 1(7)(a) above, the works that constitute the services supplied;

Status: Point in time view as at 01/01/1996. This version of this provision is not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 19. (See end of Document for details)

(b) where the supply is of the description set out in paragraph 1(7)(b) above, the works by which the materials concerned are incorporated in the dwelling concerned or its immediate site.

(5) In sub-paragraph (3) above, references to a person acquiring a dwelling are to that person having a major interest in the dwelling granted, or assigned, to him for a consideration.

Textual Amendments

F1 Sch. A1 paras. 8-22 inserted (11.5.2001 with effect as mentioned in s. 97(3) of the amending Act) by 2001 c. 9, s. 97(2)

Status:

Point in time view as at 01/01/1996. This version of this provision is not valid for this point in time.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 19.