

---

STATUTORY INSTRUMENTS

---

**1997 No. 1614**

**The Value Added Tax (Amendment) (No.3) Regulations 1997**

**10.** Regulation 113 shall be amended as follows—

- (a) in sub-paragraph (b)—
  - (i) for the words “land or a building or part of a building” there shall be substituted “land, a building or part of a building or a civil engineering work or part of a civil engineering work”; and
  - (ii) after the words “consist of rent” there shall be added “(including charges reserved as rent) which is neither payable nor paid more than 12 months in advance nor invoiced for a period in excess of 12 months”;
- (b) in sub-paragraph (d) (i) for the words “is treated” there shall be substituted “was, on or before 1st March 1997, treated”;
- (c) in sub-paragraph (d) (ii) for the word “is” there shall be substituted “was”;
- (d) the word “and” at the end of sub-paragraph (e) shall be omitted; and
- (e) after sub-paragraph (f) there shall be added—
  - “,
- (g) a civil engineering work constructed by the owner and first brought into use by him on or after 3rd July 1997 where the aggregate of—
  - (i) the value of the taxable grants relating to the land on which the civil engineering work is constructed made to the owner on or after 3rd July 1997, and
  - (ii) the value of all the taxable supplies of goods and services, other than any that are zero-rated, made or to be made to him for or in connection with the construction of the civil engineering work on or after 3rd July 1997, is not less than £250,000, and
- (h) a building which the owner refurbishes or fits out where the value of capital expenditure on the taxable supplies of services and of goods affixed to the building, other than any that are zero-rated, made or to be made to the owner for or in connection with the refurbishment or fitting out in question on or after 3rd July 1997 is not less than £250,000”.