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STATUTORY INSTRUMENTS

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**2001 No. 2305**

**The Value Added Tax (Conversion of Buildings) Order 2001**

**3.** For Note (7) there shall be substituted—

“(7) For the purposes of item 1(b), and for the purposes of these Notes so far as having effect for the purposes of item 1(b), a building or part of a building is “non-residential” if—

- (a) it is neither designed, nor adapted, for use—
  - (i) as a dwelling or number of dwellings, or
  - (ii) for a relevant residential purpose; or
- (b) it is designed, or adapted, for such use but—
  - (i) it was constructed more than 10 years before the grant of the major interest;and
  - (ii) no part of it has, in the period of 10 years immediately preceding the grant, been used as a dwelling or for a relevant residential purpose.

(7A) For the purposes of item 3, and for the purposes of these Notes so far as having effect for the purposes of item 3, a building or part of a building is “non-residential” if—

- (a) it is neither designed, nor adapted, for use—
  - (i) as a dwelling or number of dwellings, or
  - (ii) for a relevant residential purpose; or
- (b) it is designed, or adapted, for such use but—
  - (i) it was constructed more than 10 years before the commencement of the works of conversion, and
  - (ii) no part of it has, in the period of 10 years immediately preceding the commencement of those works, been used as a dwelling or for a relevant residential purpose, and
  - (iii) no part of it is being so used.”