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STATUTORY INSTRUMENTS

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**2001 No. 2305**

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

**4.** Note (7A) as substituted shall apply for the purposes of section 35 of the Value Added Tax Act 1994<sup>(1)</sup> and—

(a) in subsection (4) of that section, at the end there shall be inserted “but this is subject to subsection (4A) below.”, and

(b) after that subsection there shall be inserted—

“(4A) The meaning of “non-residential” given by Note (7A) of Group 5 of Schedule 8 (and not that given by Note (7) of that Group) applies for the purposes of this section but as if—

(a) references in that Note to item 3 of that Group were references to this section, and

(b) paragraph (b)(iii) of that Note were omitted.”

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<sup>(1)</sup> 1994 c. 23; section 35 was amended by the Finance Act 1996 (c. 8).