
STATUTORY INSTRUMENTS

2002 No. 1101

The Value Added Tax (Construction of Buildings) Order 2002

2. In Note (17) to Group 5 of Schedule 8 to the Value Added Tax Act 1994⁽¹⁾—
 - (a) for “where an annexe is intended for use solely for a relevant charitable purpose and” substitute “where the whole or a part of an annexe is intended for use solely for a relevant charitable purpose and”; and
 - (b) at the beginning of paragraph (a) insert “the annexe”.

⁽¹⁾ Note (17) to Group 5 of Schedule 8 was added when the whole of that Group was substituted by S.I.1995/280.