

SCHEDULES

SCHEDULE 1

CONSEQUENTIAL AMENDMENTS, REPEALS AND REVOCATIONS

PART 2

SUBORDINATE LEGISLATION

Value Added Tax (Buildings and Land) Order 1994 (S.I. 1994/3013)

12. The Value Added Tax (Buildings and Land) Order 1994 (which made amendments of Schedule 10 to VATA 1994) is revoked.

Value Added Tax (Buildings and Land) Order 1995 (S.I. 1995/279)

13. The Value Added Tax (Buildings and Land) Order 1995 (which made amendments of that Schedule) is revoked.

Value Added Tax (Special Provisions) Order 1995 (S.I. 1995/1268)

14. The Value Added Tax (Special Provisions) Order 1995 is amended as follows.

15. In article 5 (treatment of transactions)—

- (a) in paragraph (2)(a)(1), for “election which the transferor has made” substitute “option which the transferor has exercised”,
- (b) in sub-paragraph (2A)(a)(2), for “made an election” substitute “exercised an option” and for “election required by paragraph 3(6) of Schedule 10” substitute “option required by paragraph 20 of Schedule 10”,
- (c) in sub-paragraph (2B)(b)(3), for “paragraph 2(3AA) of Schedule 10” substitute “paragraph 12 of Schedule 10”,
- (d) in paragraph (3), omit the definition of “election” and insert—
““option” means an option to tax any land having effect under Part 1 of Schedule 10 to the Act;”, and
- (e) in that paragraph, in the definitions of “transferor” and “transferee”, for “paragraph 3(7) of Schedule 10” substitute “paragraph 3 of Schedule 10”.

Value Added Tax Regulations 1995 (S.I. 1995/2518)

16. The Value Added Tax Regulations 1995 are amended as follows.

17. In regulation 84 (supplies of land—special cases)—

(1) Paragraph (2) was amended by S.I. 2004/779.
(2) Paragraph (2A) was inserted by S.I. 2004/779.
(3) Paragraph (2B) was inserted by S.I. 2004/779.

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- (a) in paragraphs (3) and (4)(b)(4), for “wholly or mainly” substitute “wholly, or substantially wholly,”
 - (b) in paragraph (5)(5), for sub-paragraph (b) substitute—
 - “(b) paragraph 16 of Schedule 10 to the Act shall have effect for determining the meaning of “eligible purposes” and “occupation”;
 - (ba) whether a person’s occupation is “wholly, or substantially wholly,” for eligible purposes shall be determined in the same way as it is for the purposes of paragraph 15 of that Schedule;”, and
 - (c) in paragraph (5)(d), for “paragraph 3A(4) of Schedule 10” substitute “paragraph 14(3) of Schedule 10”.
- 18.** In regulation 94B(6) (general), in paragraph (1)(a) and (c), for “paragraph 2(1) of Schedule 10” substitute “Part 1 of Schedule 10”.
- 19.** In regulation 113 (capital items to which Part 15 applies)—
- (a) in paragraph (c)(i), for “paragraph 1(5) of Schedule 10” substitute “paragraph 37(3) of Schedule 10”,
 - (b) in paragraph (c)(ii), for “paragraph 1(6)(b) of that Schedule” substitute “paragraph 37(5) of that Schedule”,
 - (c) in paragraph (d)(i)(7), after “the Act” insert “(as that Schedule stood before being rewritten by article 2 of the Value Added Tax (Buildings and Land) Order 2008)”, and
 - (d) in paragraph (d)(ii), after “that Schedule” insert “(as that Schedule so stood)”.
- 20.** In regulation 114 (period of adjustment), in paragraph (4)(c)(8), for “paragraph 1(5) of Schedule 10” substitute “paragraph 37(3) of Schedule 10”.
- 21.** In regulation 115 (method of adjustment), in paragraph (5)(b)(9), for “paragraph 1(5) or 6(1) of Schedule 10 to the Act,” substitute “paragraph 37(3) of Schedule 10 to the Act, or paragraph 6(1) of that Schedule as it stood before being rewritten by article 2 of the Value Added Tax (Buildings and Land) Order 2008,”.

Value Added Tax (Registered Social Landlords) (No. 2) Order 1997 (S.I. 1997/51)

22. The Value Added Tax (Registered Social Landlords) (No. 2) Order 1997 (which made amendments of Schedule 10 to VATA 1994) is revoked.

Value Added Tax (Buildings and Land) Order 1999 (S.I. 1999/593)

23. The Value Added Tax (Buildings and Land) Order 1999 (which made amendments of that Schedule) is revoked.

Value Added Tax (Buildings and Land) Order 2002 (S.I. 2002/1102)

24. The Value Added Tax (Buildings and Land) Order 2002 (which made amendments of that Schedule) is revoked.

(4) Paragraphs (3) and (4) were substituted by S.I. 2003/1069.
(5) Paragraph (5) was substituted by S.I. 2003/1069.
(6) Regulation 94B was inserted by S.I. 2003/2318.
(7) Regulation 113(d) was amended by S.I. 1997/1614.
(8) Regulation 114(4) was amended by S.I. 1997/1614.
(9) Regulation 115(5) was amended by S.I. 1997/1614 and 1999/599.

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Value Added Tax (Buildings and Land) Order 2004 (S.I. 2004/778)

25. The Value Added Tax (Buildings and Land) Order 2004 (which made amendments of that Schedule) is revoked.