

SCHEDULES

SCHEDULE 1

Article 6

CONSEQUENTIAL AMENDMENTS, REPEALS AND REVOCATIONS

PART 1

ACTS

Value Added Tax Act 1994 (c. 23)

1. VATA 1994(1) is amended as follows.
2. In section 89 (adjustments of contracts on changes in VAT), in subsection (3), for “election under paragraph 2 of Schedule 10” substitute “option to tax any land under Part 1 of Schedule 10”.
3. In section 96(2) (other interpretative provisions), in subsection (10A)(b), for “paragraph 2(2) or (3) of Schedule 10” substitute “any of paragraphs 5 to 11 of Schedule 10”.
4. In Group 14 of Schedule 9(3) (exemptions: supplies of goods where input tax cannot be recovered), in paragraph (c) of item 1, for “election under paragraph 2 of Schedule 10” substitute “option to tax any land under Part 1 of Schedule 10”.
5. In Schedule 13 (transitional provisions and savings)—
 - (a) in paragraph 8(2), for “paragraph 1 of Schedule 10” substitute “Part 2 of Schedule 10”, and
 - (b) omit paragraph 10.

Finance Act 1997 (c. 16)

6. FA 1997(4) is amended as follows.
7. In section 35, omit subsection (2) (which made amendments of Schedule 10 to VATA 1994).
8. Omit section 36 (which made amendments of that Schedule).
9. In section 37, omit subsections (2) to (6) (which made amendments of that Schedule).

Finance Act 2003 (c. 14)

10. FA 2003(5) is amended as follows.

(1) Section 179 of the Finance Act 2006 (c. 25) provides that in that Act “VATA 1994” means the Value Added Tax Act 1994 (c. 23).

(2) Section 96 has been amended; the relevant amendments were made by section 35(1) of the Finance Act 1997 (c. 16) which inserted section 96(10A) and section 20(1) of the Finance Act 2003 (c. 14) which inserted section 96(10B).

(3) Group 14 was inserted by S.I. 1999/2833.

(4) Section 179 of the Finance Act 2006 (c. 25) provides that in that Act “FA” followed by a year means the Finance Act of that year; accordingly, “FA 1997” means the Finance Act 1997 (c. 16).

(5) Section 179 of the Finance Act 2006 (c. 25) provides that in that Act “FA” followed by a year means the Finance Act of that year; accordingly, “FA 2003” means the Finance Act 2003 (c. 14).

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11. In Schedule 4 (stamp duty land tax: chargeable consideration), in paragraph 2, for “election under paragraph 2 of Schedule 10” substitute “option to tax any land under Part 1 of Schedule 10”.

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)(6), for “election which the transferor has made” substitute “option which the transferor has exercised”,
- (b) in sub-paragraph (2A)(a)(7), 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)(8), 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)—

- (a) in paragraphs (3) and (4)(b)(9), for “wholly or mainly” substitute “wholly, or substantially wholly;”,
- (b) in paragraph (5)(10), 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”;

(6) Paragraph (2) was amended by S.I. 2004/779.

(7) Paragraph (2A) was inserted by S.I. 2004/779.

(8) Paragraph (2B) was inserted by S.I. 2004/779.

(9) Paragraphs (3) and (4) were substituted by S.I. 2003/1069.

(10) Paragraph (5) was substituted by S.I. 2003/1069.

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- (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(11) (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)(12), 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)(13), 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)(14), 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.

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.

(11) Regulation 94B was inserted by S.I. 2003/2318.
(12) Regulation 113(d) was amended by S.I. 1997/1614.
(13) Regulation 114(4) was amended by S.I. 1997/1614.
(14) Regulation 115(5) was amended by S.I. 1997/1614 and 1999/599.

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SCHEDULE 2

Article 7

TRANSITIONAL PROVISIONS AND SAVINGS

PART 1

GENERAL PROVISIONS

1. The re-enactment by article 2 of this Order of any provision of Schedule 10 to VATA 1994⁽¹⁵⁾ in a rewritten form does not affect the continuity of the law.

2. Paragraph 1 does not apply to any change in the law relating to that provision effected by that article.

3. Any thing which—

(a) has been done, or has effect as if done, under or for the purposes of a provision (a “superseded provision”) of Schedule 10 to VATA 1994 as it stood before being rewritten, and

(b) is in force or effective immediately before the commencement of the corresponding rewritten provision,

has effect after that commencement as if done under or for the purposes of the rewritten provision.

4. Any reference (express or implied) in any enactment, instrument or document to—

(a) a rewritten provision, or

(b) things done or falling to be done under or for the purposes of a rewritten provision,

is to be read as including, in relation to times, circumstances or purposes in relation to which any corresponding superseded provision had effect, a reference to the superseded provision or (as the case may be) things done or falling to be done under or for the purposes of the superseded provision.

5. Any reference (express or implied) in any enactment, instrument or document to—

(a) a superseded provision, or

(b) things done or falling to be done under or for the purposes of a superseded provision,

is to be read as including, in relation to times, circumstances or purposes in relation to which any corresponding rewritten provision has effect, a reference to the rewritten provision or (as the case may be) things done or falling to be done under or for the purposes of the rewritten provision.

6. Paragraphs 1 to 5 have effect instead of section 17(2) of the Interpretation Act 1978⁽¹⁶⁾ (but do not affect the operation of any other provision of that Act).

7. Paragraphs 4 and 5 have effect only in so far as the context permits.

⁽¹⁵⁾ Section 179 of the Finance Act 2006 (c. 25) provides that in that Act “VATA 1994” means the Value Added Tax Act 1994 (c. 23).

⁽¹⁶⁾ 1978 c. 30.

PART 2

OTHER PROVISION

Elections made before 1st November 1989

8.—(1) An election under paragraph 2 of Schedule 10 to VATA 1994⁽¹⁷⁾ which was made before 1st November 1989 continues to have effect in accordance with paragraph 3(1)(b) of that Schedule.

(2) In this paragraph any reference to Schedule 10 to VATA 1994 is to that Schedule as it stood before being rewritten by article 2 of this Order.

Elections made before 1st March 1995

9.—(1) An election under paragraph 2 of Schedule 10 to VATA 1994 which was made before 1st March 1995 continues to have effect in accordance with paragraph 3(6)(a)⁽¹⁸⁾ of that Schedule.

(2) In this paragraph any reference to Schedule 10 to VATA 1994 is to that Schedule as it stood before being rewritten by article 2 of this Order.

Developers of certain non-residential buildings etc

10. The fact that paragraphs 5 to 7 of Schedule 10 to VATA 1994 (as it stood before being rewritten by article 2 of this Order) are not rewritten by that article is not to affect—

- (a) the continued operation of Part 15 of the Value Added Tax Regulations 1995⁽¹⁹⁾ (adjustments to the deduction of input tax on capital items) in relation to supplies treated as made on or before 1st March 1997, or
- (b) the continued operation of paragraph (b) of item 1 in Group 1 of Schedule 9 to VATA 1994, as read with Note (7)⁽²⁰⁾, in relation to supplies made before 1st June 2020.

Option made before 1st June 2008 specifying a description of land

11. The fact that the words “, or of a description specified,” in paragraph 3(2) of Schedule 10 to VATA 1994 (as it stood before being rewritten by article 2 of this Order) are not rewritten by that article is not to affect the continued operation of an option to tax any land—

- (a) which was made before 1st June 2008, and
- (b) which specified a description of land.

⁽¹⁷⁾ Section 179 of the Finance Act 2006 (c. 25) provides that in that Act “VATA 1994” means the Value Added Tax Act 1994 (c. 23).

⁽¹⁸⁾ Paragraph 3(6)(a) was substituted by S.I. 1995/279.

⁽¹⁹⁾ S.I. 1995/2518; relevant amending instruments are S.I. 1995/3147, 1997/1086, 1997/1614, 1999/599, 1999/3114 and 2000/258.

⁽²⁰⁾ Note (7) to Group 1 of Schedule 9 was amended by S.I. 1995/282.