

*Changes to legislation:* There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Supplementary provisions. (See end of Document for details)

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 10

#### BUILDINGS AND LAND

##### Textual Amendments

- F1** Sch. 10 substituted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Buildings and Land\) Order 2008 \(S.I. 2008/1146\)](#), arts. 1(1), 2 (with Sch. 2)

### PART 1

#### THE OPTION TO TAX LAND

##### *Supplementary provisions*

##### *Timing of grant and supplies*

31. (1) This paragraph applies if—
- an option to tax is exercised in relation to any land,
  - a grant in relation to the land would otherwise be taken to have been made (whether in whole or in part) before the time when the option has effect, and
  - the grant gives rise to supplies which are treated for the purposes of this Act as taking place after that time.
- (2) For the purposes of this Part of this Schedule, the option to tax has effect, in relation to those supplies, as if the grant had been made after that time.

##### *Supplies in relation to a building where part designed or intended for residential or charitable use and part designed or intended for other uses*

32. Note (10) of Group 5 of Schedule 8 applies for the purposes of this Part of this Schedule.

##### *Definitions in Schedules 8 or 9 that are applied for the purposes of this Schedule*

33. In this Part of this Schedule, references to the expressions listed in the first column are to be read in accordance with the provisions listed in the second column—

<i>Expression</i>	<i>Provision</i>
building designed or adapted for use as a dwelling or a number of dwellings	Note (2) to Group 5 of Schedule 8
completion of a building	Note (2) to Group 1 of Schedule 9

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<i>Expression</i>	<i>Provision</i>
construction of a building	Notes (16) to (18) to Group 5 of Schedule 8 (but see paragraph 27(6) of this Schedule)
construction of a building intended for use as a dwelling or a number of dwellings	Note (3) to Group 5 of Schedule 8
grant	Note (1) to Group 5 of Schedule 8/ Notes (1) and (1A) to Group 1 of Schedule 9
use for a relevant charitable purpose	Notes (6) and (12) to Group 5 of Schedule 8
use for a relevant residential purpose	Notes (4), (5) and (12) to Group 5 of Schedule 8 (but see paragraphs 6(9) and 10(4) of this Schedule)

*Other definitions etc*

34. (1) In this Part of this Schedule—  
“notification” means written notification, and  
“permission” means written permission.
- (2) For the purposes of this Part of this Schedule any question whether a person is connected with another person is to be decided in accordance with [F<sup>2</sup>section 1122 of the Corporation Tax Act 2010][F<sup>3</sup>; but this is subject to sub-paragraph (2A)].
- [F<sup>4</sup>(2A) For the purposes of this Part of this Schedule, a company is not connected with another company only because both are under the control of—  
(a) the Crown,  
(b) a Minister of the Crown,  
(c) a government department, or  
(d) a Northern Ireland department.
- (2B) In sub-paragraph (2A) “company” and “control” have the same meaning as in section 839 of the Taxes Act.]
- (3) Any reference in any provision of this Part of this Schedule to a public notice is to a notice published by the Commissioners for the purposes of that provision.]

**Textual Amendments**

- F2** Words in Sch. 10 para. 34(2) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 285\(f\)](#) (with [Sch. 2](#))
- F3** Words in Sch. 10 para. 34(2) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Buildings and Land\) Order 2009 \(S.I. 2009/1966\)](#), arts. 1(1), [8\(2\)](#)
- F4** Sch. 10 para. 34(2A)(2B) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Buildings and Land\) Order 2009 \(S.I. 2009/1966\)](#), arts. 1(1), [8\(3\)](#)

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