

Status: Point in time view as at 01/06/2008.

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

[^{F1}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—
- (a) an option to tax is exercised in relation to any land,
 - (b) 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
 - (c) 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 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.]

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