

*Status: Point in time view as at 30/07/2020.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, GROUP 6—PROTECTED BUILDINGS. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 8

#### ZERO-RATING

#### PART II

#### THE GROUPS

##### Modifications etc. (not altering text)

- C1** Sch. 8 Pt. II Group 12 Note (2D)(i) is revoked (7.12.2015) as it appears in the inserting provision S.I. 2009/2972, **art. 6** by virtue of [The National Health Service \(General Medical Services Contracts\) Regulations 2015](#) (S.I. 2015/1862), regs. 1(2), 98, **Sch. 5**

#### [<sup>F1</sup>GROUP 6—PROTECTED BUILDINGS

##### Textual Amendments

- F1** Sch. 8 Pt. II Group 6 substituted (1.3.1995) by [S.I. 1995/283](#), **arts. 1, 2**

##### Item No.

- 1 The first grant by a person substantially reconstructing a protected building, of a major interest in, or in any part of, the building or its site.

<sup>F2</sup> .....

##### Textual Amendments

- F2** Sch. 8 Pt. II Group 6 item 2 omitted (with effect in accordance with Sch. 26 para. 7(3)-(10) of the amending Act) by virtue of [Finance Act 2012](#) (c. 14), **Sch. 26 paras. 3(2), 7(3)**

<sup>F3</sup> .....

##### Textual Amendments

- F3** Sch. 8 Pt. II Group 6 item 3 omitted (with effect in accordance with Sch. 26 para. 7(3)-(10) of the amending Act) by virtue of [Finance Act 2012](#) (c. 14), **Sch. 26 paras. 3(2), 7(3)**

##### Notes:

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- (1) “Protected building” means a building which is designed to remain as or become a dwelling or number of dwellings (as defined in Note (2) below) or is intended for use solely for a relevant residential purpose or a relevant charitable purpose after the reconstruction or alteration and which, in either case, is—
  - (a) a listed building within the meaning of—
    - (i) the Planning (Listed Buildings and Conservation Areas) Act 1990<sup>F4</sup>; or
    - (ii) [<sup>F5</sup>the Planning (Listed Buildings and Conservation Areas) (Scotland) Act 1997]; or
    - (iii) the Planning Act (Northern Ireland) 2011; or
  - (b) a scheduled monument, within the meaning of—
    - (i) the Ancient Monuments and Archaeological Areas Act 1979; or
    - (ii) [<sup>F6</sup>the Historic Monuments and Archaeological Objects (Northern Ireland) Order 1995].
  
- (2) A building is designed to remain as or become a dwelling or number of dwellings where in relation to each dwelling the following conditions are satisfied—
  - (a) the dwelling consists of self-contained living accommodation;
  - (b) there is no provision for direct internal access from the dwelling to any other dwelling or part of a dwelling;
  - (c) the separate use, or disposal of the dwelling is not prohibited by the terms of any covenants, statutory planning consent or similar provision,
 and includes a garage (occupied together with a dwelling) either constructed at the same time as the building or where the building has been substantially reconstructed at the same time as that reconstruction.
  
- (3) Notes (1), (4), (6) [<sup>F7</sup>and (12) to (14)] of Group 5 apply in relation to this Group as they apply in relation to that Group but subject to any appropriate modifications.
  
- [<sup>F8</sup>(4) For the purposes of item 1, a protected building is not to be regarded as substantially reconstructed unless, when the reconstruction is completed, the reconstructed building incorporates no more of the original building (that is to say, the building as it was before the reconstruction began) than the external walls, together with other external features of architectural or historic interest.]
  
- (5) Where part of a protected building that is substantially reconstructed is designed to remain as or become a dwelling or a number of dwellings or is intended for use solely for a relevant residential or relevant charitable purpose (and part is not)—
  - (a) a grant<sup>F9</sup>... relating only to the part so designed or intended for such use (or its site) shall be treated as relating to a building so designed or intended for such use;
  - (b) a grant<sup>F9</sup>...relating only to the part neither so designed nor intended for such use (or its site) shall not be so treated; and
  - (c) in the case of any other grant<sup>F9</sup>... relating to, or to any part of, the building (or its site), an apportionment shall be made to determine the extent to which it is to be so treated.

<sup>F10</sup>(6) .....

<sup>F10</sup>(7) .....

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- F10(8) .....
- F10(9) .....
- F10(10) .....
- F10(11) .....]

#### Textual Amendments

- F4 1990 c. 9
- F5 Words in Sch. 8 Pt. II Group 6 Note (1)(a)(ii) substituted (27.5.1997) by 1997 c. 11, ss. 4, 6(2), **Sch. 2 para. 57(a)**
- F6 Words in Sch. 8 Pt. II Group 6 Note (1)(b)(ii) substituted (N.I.) (29.8.1995) by S.I. 1995/1625 (N.I. 9), arts. 1(2), 45(1), **Sch. 3 para. 4(1)**
- F7 Words in Sch. 8 Pt. II Group 6 Note (3) substituted (with effect in accordance with Sch. 26 para. 7(3)-(10) of the amending Act) by **Finance Act 2012 (c. 14), Sch. 26 paras. 3(3), 7(3)**
- F8 Sch. 8 Pt. II Group 6 Note (4) substituted (with effect in accordance with Sch. 26 para. 7(3)-(10) of the amending Act) by **Finance Act 2012 (c. 14), Sch. 26 paras. 3(4), 7(3)**
- F9 Words in Sch. 8 Pt. II Group 6 Note (5) omitted (with effect in accordance with Sch. 26 para. 7(3)-(10) of the amending Act) by virtue of **Finance Act 2012 (c. 14), Sch. 26 paras. 3(5), 7(3)**
- F10 Sch. 8 Pt. II Group 6 Notes (6)-(11) omitted (with effect in accordance with Sch. 26 para. 7(3)-(10) of the amending Act) by virtue of **Finance Act 2012 (c. 14), Sch. 26 paras. 3(6), 7(3)**

#### Modifications etc. (not altering text)

- C1 Sch. 8 Pt. II Group 6 Notes applied (17.7.2012) by **Finance Act 2012 (c. 14), Sch. 27 para. 3(2)**

#### Textual Amendments

- F4 1990 c. 9
- F5 Words in Sch. 8 Pt. II Group 6 Note (1)(a)(ii) substituted (27.5.1997) by 1997 c. 11, ss. 4, 6(2), **Sch. 2 para. 57(a)**
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