

Status: Point in time view as at 11/05/2001.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 11. (See end of Document for details)

SCHEDULES

^{F1}SCHEDULE 7A

CHARGE AT REDUCED RATE

Textual Amendments

- F1** Sch. 7A inserted (11.5.2001 with effect as mentioned in s. 99(7)(a) of the amending Act) by 2001 c. 9, s. 99(5)(7)(a), Sch. 31 Pt. 1 para. 1

PART 2

THE GROUPS

GROUP 6 — RESIDENTIAL CONVERSIONS

Meaning of “supply of qualifying services”

- 11 (1) In the case of a conversion of a building, “supply of qualifying services” means a supply of services that consists in—
- (a) the carrying out of works to the fabric of the building, or
 - (b) the carrying out of works within the immediate site of the building that are in connection with—
 - (i) the means of providing water, power, heat or access to the building,
 - (ii) the means of providing drainage or security for the building, or
 - (iii) the provision of means of waste disposal for the building.
- (2) In the case of a conversion of part of a building, “supply of qualifying services” means a supply of services that consists in—
- (a) the carrying out of works to the fabric of the part, or
 - (b) the carrying out of works to the fabric of the building, or within the immediate site of the building, that are in connection with—
 - (i) the means of providing water, power, heat or access to the part,
 - (ii) the means of providing drainage or security for the part, or
 - (iii) the provision of means of waste disposal for the part.
- (3) In this paragraph—
- (a) references to the carrying out of works to the fabric of a building do not include the incorporation, or installation as fittings, in the building of any goods that are not building materials;

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- (b) references to the carrying out of works to the fabric of a part of a building do not include the incorporation, or installation as fittings, in the part of any goods that are not building materials.

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