

*Status: Point in time view as at 01/06/2002.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 1. (See end of Document for details)*

## SCHEDULES

### <sup>F1</sup>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 7 — [<sup>F1</sup>RESIDENTIAL RENOVATIONS AND ALTERATIONS]

##### Textual Amendments

- F1** Sch. 7A Pt. 2 Group 7 Title substituted (1.6.2002) by virtue of [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), **art. 5(a)**

- 1 The supply, in the course of the renovation or alteration of [<sup>F1</sup>qualifying residential premises] , of qualifying services related to the renovation or alteration.

##### Textual Amendments

- F1** Words in Sch. 7A Pt. 2 Group 7 Item 1 substituted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), **art. 5(b)**

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