
Status: Point in time view as at 11/05/2001. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 15. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE A1

CHARGE AT REDUCED RATE]

Textual Amendments

- F1** [Sch. A1](#) inserted (1.5.1995 with application as mentioned in [s. 21\(6\)](#) of the amending Act) by [1995 c. 4, s. 21\(3\)](#)

Interpretation

Interpretation of paragraph 1(6): conversion not “qualifying” if planning consent and building control approval not obtained

- ^{F1}15 (1) A conversion is not a qualifying conversion if any statutory planning consent needed for the conversion has not been granted.
- (2) A conversion is not a qualifying conversion if any statutory building control approval needed for the conversion has not been granted.

Textual Amendments

- F1** [Sch. A1 paras. 8-22](#) inserted (11.5.2001 with effect as mentioned in [s. 97\(3\)](#) of the amending Act) by [2001 c. 9, s. 97\(2\)](#)

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