

Status: Point in time view as at 11/05/2001. This version of this provision has been superseded.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 8. (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): introductory

- [^{F1}8 (1) Paragraph 1(6) above is interpreted in accordance with paragraphs 9 to 17 and 22 below.
- (2) In paragraphs 10 to 14 below, “single household dwelling” means a dwelling—
- that is designed for occupation by a single household, and
 - in relation to which the conditions set out in sub-paragraph (4) below are satisfied.
- (3) In paragraphs 10 to 14 below “multiple occupancy dwelling” means a dwelling—
- that is designed for occupation by persons not forming a single household, and
 - in relation to which the conditions set out in sub-paragraph (4) below are satisfied.
- (4) The conditions are—
- that the dwelling consists of self-contained living accommodation,
 - that there is no provision for direct internal access from the dwelling to any other dwelling or part of a dwelling,
 - that the separate use of the dwelling is not prohibited by the terms of any covenant, statutory planning consent or similar provision, and
 - that the separate disposal of the dwelling is not prohibited by any such terms.
- (5) For the purposes of this paragraph, a dwelling “is designed” for occupation of a particular kind if it is so designed—
- as a result of having been originally constructed for occupation of that kind and not having been subsequently adapted for occupation of any other kind, or
 - as a result of adaptation.]

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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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