
 STATUTORY INSTRUMENTS

1985 No.18

VALUE ADDED TAX

The Value Added Tax (Protected Buildings) Order 1985

<i>Made - - - - -</i>	<i>9th January 1985</i>
<i>Laid before the House of Commons</i>	<i>11th January 1985</i>
<i>Coming into Operation</i>	<i>1st February 1985</i>

The Treasury, in exercise of the powers conferred on them by sections 16(4) and 48(6) of the Value Added Tax Act 1983(a) and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Protected Buildings) Order 1985 and shall come into operation on 1st February 1985.

2. Note (2)(a) to Group 8A of Schedule 5(b) to the Value Added Tax Act 1983 shall be varied by substituting for the words "three-quarters" the words "three-fifths".

*T. Garel-Jones,
Donald Thompson,*
Two of the Lords Commissioners
of Her Majesty's Treasury.

9th January 1985.

EXPLANATORY NOTE

(This Note is not part of the Order.)

Under Item 1 of Group 8A of Schedule 5 to the Value Added Tax Act 1983, inserted by Part III of Schedule 6 to the Finance Act 1984, the sale or long lease of a protected building by the person substantially reconstructing it is zero-rated.

This Order varies the terms of one of the alternative tests to be satisfied before a protected building is regarded as substantially reconstructed. Under that test the person who was reconstructing a protected building had to show that at least 75% of the cost of the reconstruction was attributable to works of alteration which, if done for him by another taxable person, would qualify for zero-rate relief as consisting in a supply of services (and connected goods) in the course of an approved alteration of the protected building.

The Order reduces 75% to 60% with effect from 1st February 1985.

(a) 1983 c.55.

(b) Group 8A was inserted by the Finance Act 1984 (c.43), section 10 and Schedule 6, Part III.

SI 1985/18
ISBN 0-11-056018-3



780110 560182