
STATUTORY INSTRUMENTS

1992 No. 3222

The Value Added Tax (Input Tax) Order 1992

Disallowance of input tax

6.—(1) Subject to paragraph (2) below where a taxable person constructing a building or effecting works to any building, in either case for the purpose of granting a major interest in it or in any part of it, incorporates goods in any part of the building or its site which is used for the purpose of a dwelling, input tax on the supply, or acquisition or importation of the goods shall be excluded from any credit under section 14 of the Act.

(2) Paragraph (1) above shall not apply to materials, builders' hardware, sanitary ware or other articles of a kind ordinarily installed by builders as fixtures except—

- (a) finished or prefabricated furniture, other than furniture designed to be fitted in kitchens;
- (b) materials for the construction of fitted furniture, other than kitchen furniture;
- (c) domestic electrical or gas appliances, other than those designed to provide space heating or water heating or both;
- (d) carpets or carpeting materials.