
STATUTORY INSTRUMENTS

1997 No. 50

VALUE ADDED TAX

The Value Added Tax (Registered Social Landlords) (No. 1) Order 1997

Made - - - - *14th January 1997*
Laid before the House of
Commons - - - - *15th January 1997*
Coming into force - - *1st March 1997*

The Treasury in exercise of the powers conferred on them by section 30(4) of the Value Added Tax Act 1994⁽¹⁾ 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 (Registered Social Landlords) (No. 1) Order 1997 and shall come into force on 1st March 1997.

2. Group 5 (Construction of Buildings, etc.) of Schedule 8 to the Value Added Tax Act 1994⁽²⁾ shall be amended as follows—

(a) in item 3 substitute “relevant housing association” for “registered housing association”; and

(b) for Note (21) substitute—

“(21) In item 3 “relevant housing association” means—

(a) a registered social landlord within the meaning of Part I of the Housing Act 1996⁽³⁾,

(b) a registered housing association within the meaning of the Housing Associations Act 1985⁽⁴⁾ (Scottish registered housing associations), or

(c) a registered housing association within the meaning of Part II of the Housing (Northern Ireland) Order 1992⁽⁵⁾ (Northern Irish registered housing associations).”.

(1) 1994 c. 23.

(2) Group 5 was substituted by S.I.1995/280.

(3) 1996 c. 52.

(4) 1985 c. 69.

(5) S.I. 1992/1725 (N.I. 15).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

14th January 1997

Patrick McLoughlin
Roger Knapman
Two of the Lords Commissioners of Her
Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends Schedule 8 (zero-rating) to the Value Added Tax Act 1994 with effect from 1st March 1997, to take account of changes introduced by the Housing Act 1996.

Article 2 amends item 3 and Note (21) of Group 5 of Schedule 8 to replace England and Wales the reference to “registered housing associations” with a reference to “registered social landlords”. This ensures that the zero-rating which presently applies to services which are supplied to registered housing associations who are converting buildings into dwellings or other residential accommodation will apply also to “registered social landlords”.