

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”.