
STATUTORY INSTRUMENTS

1997 No. 51

The Value Added Tax (Registered Social Landlords) (No. 2) Order 1997

2. Schedule 10 to the Value Added Tax Act 1994 shall be amended as follows—
- (a) in sub-paragraph (3)(a) of paragraph 2 substitute “relevant housing association” for “registered housing association”; and
 - (b) for sub-paragraph (8) of paragraph 3 substitute—
 - “(8) In paragraph 2 above “relevant housing association” means—
 - (a) a registered social landlord within the meaning of Part I of the Housing Act 1996⁽¹⁾,
 - (b) a registered housing association within the meaning of the Housing Associations Act 1985⁽²⁾ (Scottish registered housing associations), or
 - (c) a registered housing association within the meaning of Part II of the Housing (Northern Ireland) Order 1992⁽³⁾ (Northern Irish registered housing associations).”.

⁽¹⁾ 1996 c. 52.

⁽²⁾ 1985 c. 69.

⁽³⁾ S.I.1992/1725 (N.I. 15).