
EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends Schedule 10 (Buildings and Land) to the Value Added Tax Act 1994 with effect from 1st March 1997, to take account of changes introduced by the Housing Act [1996 \(c. 52\)](#).

Article 2 amends paragraphs 2(3)(a) and 3(8) of Schedule 10 by replacing for England and Wales the references to “registered housing associations” with references to “registered social landlords”. This ensures that land supplied to a “registered social landlord” will be exempt from VAT in the same way as land supplied to a “registered housing association”.