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STATUTORY INSTRUMENTS

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**2007 No. 768**

**The Value Added Tax (Amendment) (No.2) Regulations 2007**

**Input tax and partial exemption**

7. In regulation 101—

(a) for sub-paragraphs (b)(i) to (v) of paragraph (3) substitute—

“(i) any supply of a description falling within Group 5 of Schedule 9 to the Act,

(ii) any other financial transaction, and

(iii) any real estate transaction,”

(b) after paragraph (5) insert—

“(6) For the purposes of this regulation, a “real estate transaction” includes any grant, assignment (including any transfer, disposition or sale), surrender or reverse surrender of any interest in, right over or licence to occupy land.”.