

SCHEDULES

SCHEDULE 3

VALUE ADDED TAX: BUILDINGS AND LAND

Other provisions

- 10 In Schedule 1 (registration) to the Value Added Tax Act 1983—
- (a) in paragraph 1 there shall be added at the end—
 - “(6) Where, apart from this sub-paragraph, an interest in, right over or licence to occupy any land would under sub-paragraph (5) above be disregarded for the purposes of sub-paragraph (1) above, it shall not be if it is supplied on a taxable supply which is not zero-rated.”, and
 - (b) in paragraph 2 there shall be added at the end—
 - “(4) Where, apart from this sub-paragraph, an interest in, right over or licence to occupy any land would under sub-paragraph (3) above be disregarded for the purposes of sub-paragraph (1) above, it shall not be if it is supplied on a taxable supply which is not zero-rated.”