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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2012, PART 4. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 26

#### CATEGORISATION OF SUPPLIES

#### PART 4

##### COMMENCEMENT AND TRANSITIONAL PROVISION

- 7 (1) Subject to sub-paragraphs (2) and (3), the amendments made by this Schedule come into force on 1 October 2012.
- (2) Paragraphs 4 and 6 come into force on 6 April 2013.
- (3) Paragraph 3(2) to (6) comes into force, in relation to relevant supplies, on 1 October 2015.
- (4) A supply is “relevant” if it is—
- (a) a supply of any services, other than excluded services, which is made—
    - (i) in the course of an approved alteration of a protected building, and
    - (ii) pursuant to a written contract entered into, or a relevant consent applied for, before 21 March 2012, or
  - (b) a supply of building materials which is made—
    - (i) to a person to whom the supplier is supplying services within paragraph (a) which include the incorporation of the materials into the building (or its site) in question, and
    - (ii) pursuant to a written contract entered into, or a relevant consent applied for, before 21 March 2012.
- (5) In relation to supplies made on or after 1 October 2012 but before 1 October 2015, Group 6 has effect as if, for the purposes of item 1 of that Group, a protected building were also regarded as substantially reconstructed if sub-paragraph (6) or (7) applies.
- (6) This sub-paragraph applies if at least three-fifths of the works carried out to effect the reconstruction (measured by reference to cost) are of such a nature that the supply of services (other than excluded services), materials and other items to carry out the works would, if supplied by a taxable person, be relevant supplies.
- (7) This sub-paragraph applies if—
- (a) at least 10% (measured by reference to cost) of the reconstruction of the protected building was completed before 21 March 2012, and
  - (b) at least three-fifths of the works carried out to effect the reconstruction (measured by reference to cost) are of such a nature that the supply of services (other than excluded services), materials and other items to carry out the works would, if supplied by a taxable person, be relevant supplies but for the requirement for a written contract to have been entered into or relevant consent to have been applied for before that date.

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- (8) For the purposes of sub-paragraph (4), works carried out that are not within the scope of the written contract entered into, or the relevant consent applied for, as it stood immediately before 21 March 2012, are not a supply made pursuant to that contract or relevant consent.
- (9) In this paragraph—
- “excluded services” means the services of an architect, surveyor or other person acting as consultant or in a supervisory capacity;
  - “Group 6” means Group 6 of Part 2 of Schedule 8 to VATA 1994 (protected buildings);
  - “relevant consent” means—
    - (a) in the case of an ecclesiastical building to which section 60 of the Planning (Listed Buildings and Conservation Areas) Act 1990 applies, consent for the approved alterations by a competent body with the authority to approve alterations to such buildings, or
    - (b) in any other case, consent under any provision of—
      - (i) Part 1 of the Planning (Listed Buildings and Conservation Areas) Act 1990,
      - (ii) Part 1 of the Planning (Listed Buildings and Conservation Areas) (Scotland) Act 1997,
      - (iii) Part 5 of the Planning (Northern Ireland) Order 1991,
      - (iv) Part 1 of the Ancient Monuments and Archaeological Areas Act 1979, or
      - (v) Part 2 of the Historic Monuments and Archaeological Objects (Northern Ireland) Order 1995.
- (10) The Notes of Group 6 apply in relation to this paragraph as they apply in relation to that Group, except that in applying Notes (9), (10) and (11), references to item 2 are to be read as references to sub-paragraph (4) of this paragraph.

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