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STATUTORY INSTRUMENTS

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**2002 No. 1100**

**The Value Added Tax (Reduced Rate) Order 2002**

**4. In Group 6—**

(a) in paragraph 4(2) of the Notes—

(i) at the end of paragraph (a) omit “and”, and

(ii) after paragraph (a) insert—

“(aa) that is not to any extent used for a relevant residential purpose, and”;

(b) for paragraph 5(2)(a) of the Notes substitute—

“(a) before the conversion the premises being converted do not contain any multiple occupancy dwellings,”;

(c) in paragraph 7 of the Notes—

(i) for sub-paragraph (2) substitute—

“(2) The first condition is that—

(a) the use to which the premises being converted were last put before the conversion was not to any extent use for a relevant residential purpose, and

(b) those premises are intended to be used solely for a relevant residential purpose after the conversion.”;

(ii) omit sub-paragraphs (3), (4) and (5), and

(iii) in sub-paragraph (6)—

(a) for “fourth” substitute “second”, and

(b) after “relevant residential purpose” insert “for which the premises are intended to be used”.