

SCHEDULES

SCHEDULE 2

TRANSITIONAL PROVISIONS AND SAVINGS

PART 2

OTHER PROVISION

Elections made before 1st November 1989

8.—(1) An election under paragraph 2 of Schedule 10 to VATA 1994⁽¹⁾ which was made before 1st November 1989 continues to have effect in accordance with paragraph 3(1)(b) of that Schedule.

(2) In this paragraph any reference to Schedule 10 to VATA 1994 is to that Schedule as it stood before being rewritten by article 2 of this Order.

Elections made before 1st March 1995

9.—(1) An election under paragraph 2 of Schedule 10 to VATA 1994 which was made before 1st March 1995 continues to have effect in accordance with paragraph 3(6)(a)⁽²⁾ of that Schedule.

(2) In this paragraph any reference to Schedule 10 to VATA 1994 is to that Schedule as it stood before being rewritten by article 2 of this Order.

Developers of certain non-residential buildings etc

10. The fact that paragraphs 5 to 7 of Schedule 10 to VATA 1994 (as it stood before being rewritten by article 2 of this Order) are not rewritten by that article is not to affect—

- (a) the continued operation of Part 15 of the Value Added Tax Regulations 1995⁽³⁾ (adjustments to the deduction of input tax on capital items) in relation to supplies treated as made on or before 1st March 1997, or
- (b) the continued operation of paragraph (b) of item 1 in Group 1 of Schedule 9 to VATA 1994, as read with Note (7)⁽⁴⁾, in relation to supplies made before 1st June 2020.

Option made before 1st June 2008 specifying a description of land

11. The fact that the words “, or of a description specified,” in paragraph 3(2) of Schedule 10 to VATA 1994 (as it stood before being rewritten by article 2 of this Order) are not rewritten by that article is not to affect the continued operation of an option to tax any land—

- (a) which was made before 1st June 2008, and

(1) Section 179 of the Finance Act 2006 (c. 25) provides that in that Act “VATA 1994” means the Value Added Tax Act 1994 (c. 23).

(2) Paragraph 3(6)(a) was substituted by S.I. 1995/279.

(3) S.I. 1995/2518; relevant amending instruments are S.I. 1995/3147, 1997/1086, 1997/1614, 1999/599, 1999/3114 and 2000/258.

(4) Note (7) to Group 1 of Schedule 9 was amended by S.I. 1995/282.

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(b) which specified a description of land.