
STATUTORY INSTRUMENTS

2010 No. 486

The Value Added Tax (Construction of Buildings) Order 2010

Amendment of Group 5 of Schedule 8 to the Value Added Tax Act 1994

2.—(1) In Note (21)(1) of Group 5 of Schedule 8 to the Value Added Tax Act 1994 (construction of buildings, etc)—

(a) before paragraph (a) insert—

“(za) a private registered provider of social housing,”⁽²⁾,

(b) in paragraph (a), after “1996” insert “(Welsh registered social landlords)”, and

(c) for paragraph (b) substitute—

“(b) a registered social landlord within the meaning of the [Housing \(Scotland\) Act 2001 \(asp 10\)](#) (Scottish registered social landlords), or”.

(2) Until the coming into force of provision defining “private registered provider of social housing” in enactments and instruments generally, that expression in Note (21) of Group 5 of Schedule 8 to the Value Added Tax Act 1994 means persons listed in the register of providers of social housing maintained under Chapter 3 of Part 2 of the Housing and Regeneration Act 2008⁽³⁾ who are not local authorities within the meaning of the Housing Associations Act 1985⁽⁴⁾.

(1) Group 5 was substituted by [S.I. 1995/280](#), and Note (21) was later substituted by [S.I. 1997/50](#).

(2) It is anticipated that, with effect from 1 April 2010, provision to define “private registered provider of social housing” in enactments and instruments generally will be made by the Housing and Regeneration Act 2008 ([c. 17](#)) as amended by the Housing and Regeneration Act 2008 (Registration of Local Authorities) Order 2010 (see paragraph 5 of Schedule 1 and paragraph 1 of Schedule 2 to that Order). Until the coming into force of such provision, the expression is defined by article 2(2).

(3) [2008 c. 17](#).

(4) [1985 c. 69](#).