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# GOODS AND SERVICES TAX ACT 1993 (PARAGRAPH 13(2) OF THIRD SCHEDULE AND PARAGRAPH 3(4) OF PART 3 OF FOURTH SCHEDULE)

# GOODS AND SERVICES TAX (BUILDINGS, FLATS AND TENEMENTS FOR RESIDENTIAL PURPOSES) ORDER 2010

ARRANGEMENT OF PARAGRAPHS

Paragraph



[1 January 2011]

## Citation

**1.** This Order is the Goods and Services Tax (Buildings, Flats and Tenements for Residential Purposes) Order 2010.

## Inclusion of buildings, flats and tenements for residential purposes

**2.** For the purposes of paragraph 13(1) of the Third Schedule, and paragraph 2(*c*) of Part 1 and paragraph 3(3)(*c*) of Part 3 of the Fourth Schedule, to the Act, buildings, flats and tenements used or to be used principally for residential purposes include buildings, flats and tenements approved by the competent authority under the Planning Act 1998 for use as any of the following:

(*a*) sheltered homes within the meaning given by paragraph 2 of the First Schedule to the Social Residential Homes Act 2025;

(*b*) serviced apartments;

(*c*) students' hostels;

(*d*) workers' dormitories;

(*e*) welfare homes within the meaning given by section 2(1) of the Destitute Persons Act 1989;

(*f*) homes for families or individuals in crisis.

**Exclusion of buildings, flats and tenements for residential purposes**

**3.** For the purposes of paragraph 13(1) of the Third Schedule, and paragraph 2(*c*) of Part 1 and paragraph 3(3)(*c*) of Part 3 of the Fourth Schedule, to the Act, buildings, flats and tenements used or to be used principally for residential purposes do not include buildings, flats and tenements approved by the competent authority under the Planning Act 1998 for use as any of the following:

(*a*) boarding houses or guest houses;

(*b*) chalets;

(*c*) convalescent homes, nursing homes or hospices;

(*d*) hospitals;

(*e*) hotels;

(*f*) sports and recreational clubs with accommodation facilities;

(*g*) welfare homes for purposes of rehabilitation.