

Replacement roof on a protected building constituted standard rated maintenance*Mrs Ann Wanklin on behalf of Haresfield Court Tenants Association (20133)***Summary**

The Tribunal decided that, despite requiring listed building consent, the replacement of a glass roof with a slate roof was a "sensible choice for the replacement rather than a decision to change the roof for the sake of change" and more akin to repair and maintenance than to an "approved alteration" for the purposes of zero-rating under Item 2, Group 6, Schedule 8 VAT Act 1994. The work was therefore properly standard-rated. This case may be of interest to those involved in works to protected buildings.

Comment

The Tribunal noted that this case was finely balanced, as were many such cases on this issue. Each is decided on its own facts and merits and, where substantial costs are to be incurred, professional VAT advice should be sought in order to maximise the extent to which VAT relief is available.

The Tribunal noted that apportionment of works for the purposes of Note 9, Group 6, Schedule 8 VAT Act 1994 would not be appropriate where a single activity, for example, the roof replacement, involved services which might be regarded as resulting partly in necessary repair and maintenance and partly in alteration. Apportionment would only have been appropriate where, for example, a single charge had been made for the activity of repairing and maintaining the roof and for another separate activity which had in itself qualified as an approved alteration.