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STATUTORY INSTRUMENTS

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**2008 No. 1146**

**VALUE ADDED TAX**

**The Value Added Tax (Buildings and Land) Order 2008**

*Approved by the House of Commons*

<i>Made</i>	- - - -	<i>21st April 2008</i>
<i>Laid before the House of Commons</i>	- -	<i>22nd April 2008</i>
<i>Coming into force</i>		<i>1st June 2008</i>

**THE VALUE ADDED TAX (BUILDINGS AND LAND) ORDER 2008**

1. Citation, commencement and effect
  2. Rewrite of Schedule 10 to VATA 1994
  3. Appeals
  4. Developmental tenancies, leases or licences
  5. Co-owners etc of buildings and land
  6. Consequential amendments, repeals and revocations
  7. Transitional provisions and savings
- Signature

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SCHEDULES

SCHEDULE 1 — CONSEQUENTIAL AMENDMENTS, REPEALS AND REVOCATIONS

PART 1 — ACTS

1. *Value Added Tax Act 1994 (c. 23)*
  2. In section 89 (adjustments of contracts on changes in VAT),...
  3. In section 96 (other interpretative provisions), in subsection (10A)(b), for...
  4. In Group 14 of Schedule 9 (exemptions: supplies of goods...
  5. In Schedule 13 (transitional provisions and savings)—
  6. *Finance Act 1997 (c. 16)*
  7. In section 35, omit subsection (2) (which made amendments of...
  8. Omit section 36 (which made amendments of that Schedule).
  9. In section 37, omit subsections (2) to (6) (which made...
  10. *Finance Act 2003 (c. 14)*
  11. In Schedule 4 (stamp duty land tax: chargeable consideration), in...
- PART 2 — SUBORDINATE LEGISLATION
12. *Value Added Tax (Buildings and Land) Order 1994 (S.I. 1994/3013)*

*Status:* This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

13. *Value Added Tax (Buildings and Land) Order 1995 (S.I. 1995/279)*
14. *Value Added Tax (Special Provisions) Order 1995 (S.I. 1995/1268)*
15. In article 5 (treatment of transactions)— (a) in paragraph (2)(a),...
16. *Value Added Tax Regulations 1995 (S.I. 1995/2518)*
17. In regulation 84 (supplies of land—special cases)—
18. In regulation 94B (general), in paragraph (1)(a) and (c), for...
19. In regulation 113 (capital items to which Part 15 applies)—...
20. In regulation 114 (period of adjustment), in paragraph (4)(c), for...
21. In regulation 115 (method of adjustment), in paragraph (5)(b), for...
22. *Value Added Tax (Registered Social Landlords) (No. 2) Order 1997 (S.I. 1997/51)*
23. *Value Added Tax (Buildings and Land) Order 1999 (S.I. 1999/593)*
24. *Value Added Tax (Buildings and Land) Order 2002 (S.I. 2002/1102)*
25. *Value Added Tax (Buildings and Land) Order 2004 (S.I. 2004/778)*

## SCHEDULE 2 — TRANSITIONAL PROVISIONS AND SAVINGS

### PART 1 — GENERAL PROVISIONS

1. The re-enactment by article 2 of this Order of any...
2. Paragraph 1 does not apply to any change in the...
3. Any thing which— (a) has been done, or has effect...
4. Any reference (express or implied) in any enactment, instrument or...
5. Any reference (express or implied) in any enactment, instrument or...
6. Paragraphs 1 to 5 have effect instead of section 17(2)...
7. Paragraphs 4 and 5 have effect only in so far...

### PART 2 — OTHER PROVISION

8. *Elections made before 1st November 1989*
9. *Elections made before 1st March 1995*
10. *Developers of certain non-residential buildings etc*
11. *Option made before 1st June 2008 specifying a description of land*

Explanatory Note