
STATUTORY INSTRUMENTS

2009 No. 1966

The Value Added Tax (Buildings and Land) Order 2009

Amendment of Schedule 10 to the Value Added Tax Act 1994

5.—(1) Paragraph 25 (revocation of an option: lapse of more than 20 years since option had effect) is amended as follows.

(2) In sub-paragraph (6)(b), for “as they” substitute “or time as they may”.

(3) In sub-paragraph (7), after “day” insert “or time”.

(4) For sub-paragraph (8) substitute—

“(8) The Commissioners may specify a day or time under sub-paragraph (6)(b) by reference to the happening of an event or the meeting of a condition.”.