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STATUTORY INSTRUMENTS

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**2011 No. 86**

**VALUE ADDED TAX**

**The Value Added Tax (Buildings and Land) Order 2011**

*Approved by the House of Commons*

<i>Made</i>	- - - -	<i>17th January 2011</i>
<i>Laid before the House of Commons</i>	- -	<i>18th January 2011</i>
<i>Coming into force</i>		<i>1st March 2011</i>

**THE VALUE ADDED TAX (BUILDINGS AND LAND) ORDER 2011**

1. Citation, commencement and effect
2. Articles 4 to 7 shall have effect in relation to...
3. Article 8 of this Order shall have effect in relation...
4. Amendment of Schedule 10 to the Value Added Tax Act 1994
5. In paragraph 15 (meaning of “exempt land”: basic definition), for...
6. In paragraph 15A (meaning of “exempt land”: the building occupation...
7. In paragraph 16 (meaning of “exempt land”: eligible purposes) omit...
8. For paragraphs 35 to 37 (residential and charitable buildings: change...  
Signature  
Explanatory Note