



# Finance Act 1995

## 1995 CHAPTER 4

### PART II

#### VALUE ADDED TAX AND INSURANCE PREMIUM TAX

##### *Value added tax*

PROSPECTIVE

**<sup>F1</sup>26 Co-owners etc. of buildings and land.**

.....

#### **Textual Amendments**

**F1** S. 26 repealed (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Buildings and Land\) Order 2008 \(S.I. 2008/1146\)](#), arts. 1(1), **5(1)** (with Sch. 2)

**Status:**

This version of this provision is prospective.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1995, Section 26.