



# Finance Act 1997

## 1997 CHAPTER 16

### PART III

#### VALUE ADDED TAX

##### *Buildings and land*

#### **37 Supplies to non-taxable persons etc.**

(1) Paragraphs 2(3A) and 3(8A) of Schedule 10 to the <sup>M1</sup>Value Added Tax Act 1994 (which relate to grants of land made to connected persons where they are not fully taxable) shall not have effect in relation to any supply made after 26th November 1996.

<sup>F1</sup>(2) .....

<sup>F1</sup>(3) .....

<sup>F1</sup>(4) .....

<sup>F1</sup>(5) .....

<sup>F1</sup>(6) .....

#### **Textual Amendments**

**F1** S. 37(2)-(6) omitted (with effect in accordance with art. 1(2) of the amending S.I.) by virtue of [The Value Added Tax \(Buildings and Land\) Order 2008 \(S.I. 2008/1146\)](#), art. 1(1), [Sch. 1 para. 9](#) (with Sch. 2)

#### **Marginal Citations**

**M1** 1994 c. 23.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1997, Section 37.