
STATUTORY INSTRUMENTS

1995 No. 279

The Value Added Tax (Buildings and Land) Order 1995

3. In paragraph 2—

(a) after sub-paragraph (2)(b) there shall be inserted the following—

“(c) a pitch for a residential caravan;

(d) facilities for the mooring of a residential houseboat.”;

(b) in sub-paragraph (7) after the words “31st July 1989” there shall be inserted “if”.