
STATUTORY INSTRUMENTS

1995 No. 279

The Value Added Tax (Buildings and Land) Order 1995

7. In paragraph 6—

(a) in sub-paragraph (7) for the words “sub-paragraphs (4) to (7)” there shall be substituted “sub-paragraphs (3A) to (7)”; and

(b) after sub-paragraph (8) there shall be added—

“(9) Where this paragraph applies by virtue of paragraph 5(1)(b) above it shall have effect as if—

(a) in sub-paragraph (1)—

(i) the words “(or any part of it)” were omitted; and

(ii) for the words “the last day” to “ready for occupation or use” there were substituted “1st March 1997”;

(b) in sub-paragraph (2)(a) the words “or to be made” and the words “to be made” were omitted;

(c) in sub-paragraph (2)(b) the words “or to be made” were omitted; and

(d) sub-paragraph (5) were omitted.”.