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STATUTORY INSTRUMENTS

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**2008 No. 1146**

**The Value Added Tax (Buildings and Land) Order 2008**

**Citation, commencement and effect**

1.—(1) This Order may be cited as the Value Added Tax (Buildings and Land) Order 2008 and comes into force on 1st June 2008.

(2) This Order, apart from article 4, has effect in relation to supplies made on or after 1st June 2008.

(3) Article 4 has effect in relation to supplies made on or after 1st June 2020.

(4) Paragraphs (2) and (3) are subject to Schedule 2 (transitional provisions and savings).