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STATUTORY INSTRUMENTS

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**2009 No. 1966**

**The Value Added Tax (Buildings and Land) Order 2009**

**Amendment of Schedule 10 to the Value Added Tax Act 1994**

7.—(1) Paragraph 27(4) (exclusion of new building from effect of an option) is amended as follows.

(2) Before paragraph (a) insert—

“(za) be given before the end of the period of 30 days beginning with the day on which it is to have effect or such longer period as the Commissioners may in any case allow.”.

(3) For paragraph (b) substitute—

“(b) state the time from which it is to have effect, and”.