
STATUTORY INSTRUMENTS

2009 No. 1966

VALUE ADDED TAX

The Value Added Tax (Buildings and Land) Order 2009

Approved by the House of Commons

<i>Made</i>	- - - -	<i>21st July 2009</i>
<i>Laid before the House of Commons</i>	- -	<i>21st July 2009</i>
<i>Coming into force</i>		<i>1st August 2009</i>

THE VALUE ADDED TAX (BUILDINGS AND LAND) ORDER 2009

1. Citation, commencement and effect
 2. Amendment of Schedule 10 to the Value Added Tax Act 1994
 3. In paragraph 3(4)(a) (meaning of “relevant associate”), for everything from...
 4. In paragraph 21 (real estate elections: elections to opt to...
 5. (1) Paragraph 25 (revocation of an option: lapse of more...
 6. For paragraph 26 (revocation of an option under paragraph 22(2)...
 7. (1) Paragraph 27(4) (exclusion of new building from effect of...
 8. (1) Paragraph 34 (other definitions etc) is amended as follows....
- Signature
Explanatory Note