
STATUTORY INSTRUMENTS

2010 No. 485

VALUE ADDED TAX

The Value Added Tax (Buildings and Land) Order 2010

Approved by the House of Commons

<i>Made</i> - - - -	<i>1st March 2010</i>
<i>Laid before the House of Commons</i> - -	<i>1st March 2010</i>
<i>Coming into force</i>	<i>1st April 2010</i>

THE VALUE ADDED TAX (BUILDINGS AND LAND) ORDER 2010

1. Citation, commencement and effect
 2. Articles 5 and 6 of this Order shall have effect...
 3. Amendment of Schedule 10 to the Value Added Tax Act 1994
 4. (1) In paragraph 10(3) (relevant housing associations)—
 5. After paragraph 15(3) (meaning of “exempt land”: basic definition) insert
—...
 6. After paragraph 15 insert— Meaning of “exempt land”: the building...
 7. In paragraph 23 (revocation of option: the “cooling off” period)...
- Signature
Explanatory Note