Status:	This is the	original ve	ersion (a	is it was c	originally made).	This
item of	legislation	is currentl	v onlv a	vailahle i	in its original for	mat.

STATUTORY INSTRUMENTS

1995 No. 282

The Value Added Tax (Land) Order 1995

- **3.** For Note (1) there shall be substituted—
 - "(1) "Grant" includes an assignment or surrender and the supply made by the person to whom an interest is surrendered when there is a reverse surrender."