

*Status: Point in time view as at 22/07/2013.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 30. (See end of Document for details)*

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 10 U.K.]

#### BUILDINGS AND LAND

##### Textual Amendments

- F1** Sch. 10 substituted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Buildings and Land\) Order 2008 \(S.I. 2008/1146\)](#), arts. 1(1), 2 (with Sch. 2)

### PART 1 U.K.

#### THE OPTION TO TAX LAND

*Scope of the option, its duration, notification etc*

*Paragraph 28: purported exercise where prior permission not obtained*

30. (1) This paragraph applies if—
- (a) an option to tax was purportedly exercised in a case where, before the option could be exercised, the prior permission of the Commissioners was required under paragraph 28, and
  - (b) notification of the purported option was purportedly given to the Commissioners in accordance with paragraph 20.
- (2) The Commissioners may, in the case of any such option, subsequently dispense with the requirement for their prior permission to be given under paragraph 28.
- (3) If the Commissioners dispense with that requirement, a purported option—
- (a) is treated for the purposes of this Part of this Schedule as if it had instead been validly exercised, and
  - (b) has effect in accordance with paragraph 19.]

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