



Finance Act 1995

1995 CHAPTER 4

PART II

VALUE ADDED TAX AND INSURANCE PREMIUM TAX

Value added tax

PROSPECTIVE

^{F1}26 Co-owners etc. of buildings and land.

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Textual Amendments

F1 S. 26 repealed (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Buildings and Land\) Order 2008 \(S.I. 2008/1146\)](#), arts. 1(1), **5(1)** (with Sch. 2)

Status:

Point in time view as at 31/07/1997. This version of this provision is prospective.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1995, Section 26.