
STATUTORY INSTRUMENTS

2004 No. 778

The Value Added Tax (Buildings and Land) Order 2004

4. In paragraph 2, before sub-paragraph (4) insert—

“(3B) Where a supply is made by a person other than the person who made the grant giving rise to it, then for the purposes of sub-paragraph (3AA) above—

- (a) the person making the supply shall be treated as the person who made the grant that gave rise to that supply; and
- (b) the grant shall be treated as made at the time when that person made his first supply arising from the grant.”.