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STATUTORY INSTRUMENTS

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**2007 No. 2923**

The Value Added Tax (Special Provisions) (Amendment) Order 2007

3. After article 10 insert—

**“Goods put to private use or used, or made available for use, for non-business purposes**

**10A.** Paragraph 5(4) of Schedule 4 to the Act shall not apply to goods (including land treated as goods for the purposes of that paragraph by virtue of paragraph 9 of that Schedule) which have no economic life for the purposes of Part 15A of the Value Added Tax Regulations 1995<sup>(1)</sup> at the time when they are used or made available for use.”.

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<sup>(1)</sup> [S.I. 1995/2518](#) as amended by [S.I. 2007/2922](#) and other amendments not relevant to this Order.