
STATUTORY INSTRUMENTS

2008 No. 1146

The Value Added Tax (Buildings and Land) Order 2008

Developmental tenancies, leases or licences

4.—(1) Paragraph (b) of item 1 in Group 1 of Schedule 9 to VATA 1994 (exempt supplies of land not to include supplies made pursuant to a developmental tenancy, developmental lease or developmental licence) is repealed.

(2) Note (7)(1) in that Group (meaning of developmental tenancy, developmental lease or developmental licence) is repealed.