
STATUTORY INSTRUMENTS

2008 No. 1146

The Value Added Tax (Buildings and Land) Order 2008

Co-owners etc of buildings and land

- 5.—(1) Section 26 of FA 1995(1) (co-owners etc of buildings and land) is repealed.
- (2) Accordingly—
- (a) section 51A of VATA 1994(2) is repealed, and
 - (b) paragraph 8(2) and (3)(3) of Schedule 10 to that Act are repealed without being rewritten in that Schedule as substituted by article 2.

(1) Section 179 of the Finance Act 2006 (c. 25) provides that in that Act “FA” followed by a year means the Finance Act of that year; accordingly, “FA 1995” means the Finance Act 1995 (c. 4).

(2) 1994 c. 23; section 51A was inserted by section 26(1) of the Finance Act 1995 (c. 4).

(3) Paragraph 8(2) and (3) was inserted by section 26(2) of the Finance Act 1995 (c. 4).