
STATUTORY INSTRUMENTS

2011 No. 86

The Value Added Tax (Buildings and Land) Order 2011

Amendment of Schedule 10 to the Value Added Tax Act 1994

5. In paragraph 15(1) (meaning of “exempt land”: basic definition), for sub-paragraph (3A) substitute—

“(3A) Where a person (“P”) is in occupation of the land at any time before the end of the relevant adjustment period as respects that land, P is treated for the purposes of sub-paragraph (2) as not in occupation of the land at that time if—

- (a) the building occupation conditions are met at that time, or
- (b) P’s occupation of the land arises solely by reference to any automatic teller machine of P.”.

(1) Paragraph 15 was amended by [S.I. 2010/485](#) to treat persons who fulfil certain conditions as not in occupation of the land for the purposes of the exempt land test set out in that paragraph.