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STATUTORY INSTRUMENTS

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**2011 No. 86**

**VALUE ADDED TAX**

**The Value Added Tax (Buildings and Land) Order 2011**

*Approved by the House of Commons*

|                                 |         |                          |
|---------------------------------|---------|--------------------------|
| <i>Made</i>                     | - - - - | <i>17th January 2011</i> |
| <i>Laid before the House of</i> |         |                          |
| <i>Commons</i>                  | - - - - | <i>18th January 2011</i> |
| <i>Coming into force</i>        | - -     | <i>1st March 2011</i>    |

The Treasury make the following Order in exercise of the powers conferred by section 51(2) of the Value Added Tax Act 1994<sup>(1)</sup>: