

---

STATUTORY INSTRUMENTS

---

**1995 No. 279**

**The Value Added Tax (Buildings and Land) Order 1995**

**6.** In paragraph 5—

(a) for sub-paragraph (1) there shall be substituted—

“(1) Paragraph 6 below shall apply—

(a) on the first occasion during the period beginning with the day when the construction of a building or work within sub-paragraph (2) below is first planned and ending 10 years after the completion of the building or work on which a person who is a developer in relation to the building or work—

(i) grants an interest in, right over or licence to occupy the building or work (or any part of it) which is an exempt supply; or

(ii) is in occupation of the building, or uses the work (or any part of it) when not a fully taxable person (or, if a person treated under section 43 as a member of a group when the representative member is not a fully taxable person); or

(b) if construction commenced before 1st March 1995 and the period referred to in paragraph (a) above has not then expired, on 1st March 1997;

whichever is the earlier.”;

(b) in sub-paragraph (2) after the words “sub-paragraph (3)” there shall be inserted “and (3A)”;

(c) in sub-paragraph 3(a) after the words “1st August 1989” there shall be inserted “or after 28th February 1995”;

(d) after sub-paragraph (3) there shall be inserted—

“(3A) A building or work which would, apart from this sub-paragraph, fall within sub-paragraph (2) above is not within that sub-paragraph if—

(a) construction of it was commenced before 1st March 1995 but had not been completed by that date; and

(b) the developer—

(i) makes no claim after that date to credit for input tax, entitlement to which is dependent upon his being treated in due course as having made a supply by virtue of paragraph 6 below; and

(ii) has made no such claim prior to that date; or

(iii) accounts to the Commissioners for a sum equal to any such credit that has previously been claimed.”;

(e) in sub-paragraph (4)(a) after the words “supplies to, and” there shall be inserted “acquisitions and”;

(f) in sub-paragraph (8)-(i) for the words “sub-paragraphs (1), (2) and (4) to (7)” there shall be substituted “sub-paragraphs (1), (2) and (3A) to (7)”;

“(ii) after the words “1st January 1992” in paragraphs (a), (b) and (c) respectively there shall be inserted “and before 1st March 1995”;

---

**Status:** *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

---

- (g) in sub-paragraph (10) for the words “sub-paragraphs (4) to (7)” there shall be substituted “sub-paragraphs (3A) to (7)”.