

---

STATUTORY INSTRUMENTS

---

**1995 No. 279**

**VALUE ADDED TAX**

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

*Approved by the House of Commons*

<i>Made</i>	- - - -	<i>8th February 1995</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>8th February 1995</i>
<i>Coming into force</i>	- -	<i>1st March 1995</i>

The Treasury, in exercise of the powers conferred on them by section 51 of the Value Added Tax Act 1994<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Order:

---

<sup>(1)</sup> 1994 c. 23.