**THE CLAIMS DEFINING THE INVENTION ARE AS FOLLOWS:-**

1. Insulation sheeting comprising a cell structure interposed between two outer layers, each bonded directly to the cell structure, the cell structure comprising a closed cell cross-linked low density foam structure, wherein at least one of the two outer layers comprises reflective foil.

2. Insulation sheeting according to claim 1, wherein the closed cells are micro-encapsulated air cells.

3. Insulation sheeting according to claim 2, wherein the micro-encapsulated air cells are substantially of a cross-sectional diameter of less than about 0.1 mm.

4. Insulation sheeting according to any one of the preceding claims, wherein the closed cell foam structure comprises polyethylene foam.

5. Insulation sheeting according to claim 4, wherein the closed cell foam structure comprises cross-linked low density polyethylene (LDPE) foam.

6. Insulation sheeting according to any one of the preceding claims, wherein both outer layers comprise reflective foil.

7. Insulation sheeting according to claim 6, wherein the reflective foil comprises aluminium foil.

8. Insulation sheeting according to claim 7, wherein the aluminium foil comprises 99.5 percent pure aluminium reflective foil.

9. Insulation sheeting according to any one of the preceding claims, wherein at least one of the outer layers is reinforced for tear resistance, the reinforcement comprising a scrim bonded to the outer layer.

10. Insulation sheeting according to claim 9, wherein the scrim comprises high density polyethylene weave laminated to the outer layer.

11. Insulation sheeting according to any one of the preceding claims, wherein at least one of the reflective layers is treated for glare reduction.

12. Insulation sheeting according to any one of the preceding claims, wherein the closed cell foam structure is provided with fire retardency and/or incorporates an antioxidant for durability.

13. Insulation sheeting according to any one of the preceding claims, wherein the closed cell foam structure has UV protection.

14. Insulation sheeting according to any one of the preceding claims, wherein the outer layers are perforated for air and water vapour permeability through the insulation sheeting.

15. Insulation sheeting according to claim 14, wherein the perforations are formed after construction of the insulation sheeting.

16. Insulation sheeting according to claim 14 or claim 15, wherein the perforations extend through the two outer layers and the closed cell foam structure located therebetween.

17. Insulation sheeting according to claim 14 or claim 15, wherein the perforations comprise holes extending though one outer layer and into the closed cell foam structure to terminate inwardly of the other outer layer.

18. Insulation sheeting according to claim 17, wherein the holes open onto said one outer layer at openings therein and wherein there are corresponding opening is the other outer layer.

19. Insulation sheeting according to any one of claims 16 to 18, wherein the perforations in the outer layers and the closed cell foam structure are in alignment to assist air and moisture vapour transmission through the sheeting.

20. A building construction comprising a frame, cladding attached to the frame, and insulation between the frame and the cladding, the insulation comprising insulation sheeting as defined according to according to any one of the preceding claims.