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STATUTORY INSTRUMENTS

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**1995 No. 3147**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) Regulations 1995**

*Made* - - - - *6th December 1995*  
*Laid before the House of*  
*Commons* - - - - *6th December 1995*  
*Coming into force* - - *1st January 1996*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 26(1), (3) and 30(8) of, and paragraph 2(1) of Schedule 11 to, the Value Added Tax Act 1994<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Value Added Tax (Amendment) Regulations 1995 and shall come into force on 1st January 1996.
2. The Value Added Tax Regulations 1995<sup>(2)</sup> shall be amended in accordance with regulations 3 to 6 below.
3. After paragraph (5) of regulation 14 there shall be inserted—

“(6) Where a registered person provides a VAT invoice relating in whole or in part to a supply of the letting on hire of a motor car other than for self-drive hire, he shall state on the invoice whether that motor car is a qualifying vehicle under article 7(2A) of the Value Added Tax (Input Tax) Order 1992<sup>(3)</sup>”.
4. In regulation 101(5) for “42(2)” there shall be substituted “41(2)”.
5. In regulation 116(3)—
  - (a) in sub-paragraph (a) for “(8)” there shall be substituted “(14)”;
  - (b) in sub-paragraph (b) for “(2)” there shall be substituted “(3)”.
6. In regulation 131 for the words “within 3 months from that date” in paragraph (1)(a) there shall be substituted “before the end of the third month following that in which the supply is effected”.

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(1) 1994 c. 23; section 96(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners under the Act.  
(2) S.I. 1995/2518.  
(3) S.I. 1992/3222; article 7(2A) was inserted by the Value Added Tax (Input Tax) (Amendment) (No. 3) Order 1995 (S.I. 1995/1666).

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**Status:** This is the original version (as it was originally made).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

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New King's Beam House 22 Upper Ground  
London SE1 9PJ  
6th December 1995

*Leonard Harris*  
Commissioner of Customs and Excise

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These regulations amend, with effect from 1st January 1996, the Value Added Tax Regulations 1995 (“the principal regulations”).

Regulation 3 inserts an additional requirement in regulation 14 of the principal regulations, so that a person providing a VAT invoice relating to the leasing of certain motor cars is required to state on the invoice whether the motor vehicle is a qualifying vehicle under article 7(2A) of the Value Added Tax (Input Tax) Order 1992 (S.I. [1992/3222](#) as amended by S.I. [1995/1666](#)).

Regulation 4 corrects a cross-reference in regulation 101(5) of the principal regulations.

Regulation 5 updates the cross-references in regulation 116(3) of the principal regulations, to Schedule 8 of the Value Added Tax Act 1994 as amended by the Value Added Tax (Construction of Buildings) Order 1995 (S.I. [1995/280](#)) and the Value Added Tax (Protected Buildings) Order 1995 (S.I. [1995/283](#)).

Regulation 6 amends regulation 131(1)(a) of the principal regulations, and extends the time limit for the exportation of goods by an overseas visitor. This change is a consequence of the amendment of Article 11(B)(3)(b) of Council Directive [77/388/EEC](#) (OJNo. L145, 13.6.1977, p.1) (“the sixth VAT Directive”) by Article 1(2) of Council Directive [95/7/EC](#) (OJ No. L102, 5.5.1995, p.18) (“the Second VAT Simplification Directive”).