
STATUTORY INSTRUMENTS

1995 No. 1385

VALUE ADDED TAX

**The Value Added Tax (Special Provisions)
Order 1995 (Amendment) Order 1995**

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|---|---------|----------------------|
| <i>Made</i> | - - - - | <i>25th May 1995</i> |
| <i>Laid before the House of Commons</i> | - - - - | <i>26th May 1995</i> |
| <i>Coming into force</i> | - - | <i>1st June 1995</i> |

The Treasury, in exercise of the powers conferred on them by section 5(3) of the Value Added Tax Act 1994⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Order:

Citation and commencement

1. This Order may be cited as the Value Added Tax (Special Provisions) Order 1995 (Amendment) Order 1995, and shall come into force on 1st June 1995.
2. In article 4(2) of the Value Added Tax (Special Provisions) Order 1995⁽²⁾ after the words “zero-rating provisions of either” there shall be inserted “Act, or”.

25th May 1995

*Derek Conway
Andrew Mitchell*
Two of the Lord Commissioners of Her Majesty's
Treasury

(1) 1994 c. 23.
(2) S.I. 1995/1268.

Status: This is the original version (as it was originally made). UK
Statutory Instruments are not carried in their revised form on this site.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order corrects an error in article 4(2) of the Value Added Tax (Special Provisions) Order 1995 (S.I. [1995/1268](#)) which re-enacts with amendments article 4 of the Value Added Tax (Special Provisions) Order 1992 (S.I. [1992/3129](#)).

The amendment ensures that the de-supply provisions of article 4(1) shall not apply to reimported goods which were previously exported from the United Kingdom or the Isle of Man free of VAT chargeable under the Value Added Tax Act 1994 or VAT chargeable under Part 1 of the Manx Act by reason of the zero-rating provisions of either the Value Added Tax Act 1994 or the Manx Act or regulations made under either of those Acts.