

Order made by the Treasury, laid before the House of Commons under section 97(3) of the Value Added Tax Act 1994, for approval by a resolution of that House within twenty-eight days beginning with the day on which the Order was made, subject to extension for periods of dissolution, prorogation or adjournment for more than four days.

STATUTORY INSTRUMENTS

1995 No. 1668

VALUE ADDED TAX

The Value Added Tax (Supply of Services) (Amendment) Order 1995

<i>Made</i>	- - - -	<i>29th June 1995</i>
<i>Laid before the House of Commons</i>	- - - -	<i>30th June 1995</i>
<i>Coming into force</i>	- -	<i>1st August 1995</i>

The Treasury, in exercise of the powers conferred on them by section 5(4) of the Value Added Tax Act 1994(1) and of all other powers conferred on them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Supply of Services) Order 1995 and shall come into force on 1st August 1995.
2. The Value Added Tax (Supply of Services) Order 1993(2) shall be amended in accordance with the following provisions of this Order.
3. In article 2, for “1983” there shall be substituted “1994”.
4. In article 3, for “6 and 7” there shall be substituted “6, 6A and 7”.
5. In article 6—
 - (a) in paragraph (b), for “14 and 15” there shall be substituted “25 and 26”;
 - (b) in paragraph (c), for “14(4)” there shall be substituted “24(5)”;
 - (c) in paragraph (d), for “4” there shall be substituted “6”.
6. After article 6 there shall be inserted the following—

“**6A.**—(1) This Order shall not apply to any supply of services consisting of the letting on hire of a motor car where one half of the tax on that letting on hire was excluded from

(1) 1994 c. 23.
(2) S.I.1993/1507.

Status: This is the original version (as it was originally made).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

credit under section 25 of the Act by virtue of article 7 of the Value Added Tax (Input Tax) Order 1992⁽³⁾.

(2) In paragraph (1) above, “motor car” has the same meaning as in article 2 of the Valued Added Tax (Input Tax) Order 1992.”

29th June 1995

Tim Wood
Andrew Mitchell
Two of the Lords Commissioners of Her
Majesty’s Treasury

(3) S.I. [1992/3222](#); relevant amendments were made to article 7 by S.I. [1995/1666](#).

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st August 1995, amends the [Value Added Tax \(Supply of Services\) Order 1993 \(No. 1507\)](#) (the principal Order).

Articles 3 and 5 of the Order update references to primary legislation as a consequence of the consolidation of the legislation in the Value Added Tax Act 1994.

Article 4 provides for article 3 of the principal Order to be subject to a new article 6A which is inserted by article 6 of the Order. Article 6A excludes from the scope of the charge to tax imposed by article 3 of the principal Order, the use by a taxable person of a motor car which has been let to him on hire for private purposes or for purposes other than those of his business if the leasing charge has been subject to a 50 percent restriction on input tax recovery.