
STATUTORY INSTRUMENTS

1995 No. 913

VALUE ADDED TAX

**The Value Added Tax (General)
(Amendment) (No. 2) Regulations 1995**

Made - - - - 29th March 1995
Laid before the House of
Commons - - - - 29th March 1995
Coming into force in accordance with regulation 1

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 37(3) of the Value Added Tax Act 1994⁽¹⁾ 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 (General)(Amendment) (No. 2) Regulations 1995 and shall come into force on the day that the Finance Bill 1995 is passed.
2. The Value Added Tax (General) Regulations 1985⁽²⁾ shall be amended in accordance with regulations 3 and 4 below.
3. In regulation 38—
 - (a) the words “and in regulation 47” in paragraph (8) shall be omitted;
 - (b) paragraph (13) shall be omitted.
4. Regulation 47⁽³⁾ shall be omitted.

New King’s Beam House,
22 Upper Ground,
London,
SE1 9PJ
29th March 1995

Leonard Harris
Commissioner of Customs and Excise

(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. 1985/886](#).
(3) Regulation 47 was amended by S.I. [1992/1617](#) and S.I. [1992/3102](#).

Status: This is the original version (as it was originally made).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

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the Value Added Tax (General) Regulations 1985 (S.I.1985/886) (the principal Regulations).

Regulation 4 omits regulation 47 of the principal Regulations. The effect of this is to remove the relief from VAT on the importation of certain motor cars and works of art which had previously been exported from the United Kingdom. This relief was afforded under Article 32 of Council Directive No. 77/388/EEC (OJ No. L.145, 13.6.1977, p.1) which is deleted by Article 1.9 of Council Directive No. 94/5/EC (OJ No. L. 60, 3.3.1994, p.16).

Regulation 3 makes consequential amendments by removing references to regulation 47 elsewhere in the principal Regulations.