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STATUTORY INSTRUMENTS

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**1995 No. 957**

**VALUE ADDED TAX**

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

*Made - - - - 30th March 1995*  
*Laid before the House of*  
*Commons - - - - 31st March 1995*  
*Coming into force in accordance with article 1*

The Treasury, in exercise of the powers conferred on them by sections 32(1), (2), (3), (4), (5) and (6) and 37(1) of the Value Added Tax Act 1994<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Special Provisions) (Amendment) Order 1995 and shall come into force on the day that the Finance Bill 1995 is passed.
2. The Value Added Tax (Special Provisions) Order 1992<sup>(2)</sup> shall be amended in accordance with articles 3 and 4 below.
3. In article 8(2)(d) the words “(whether by virtue of article 9 below or otherwise)” shall be omitted.
4. Article 9 shall be omitted.

30th March 1995

*Tim Wood*  
*Timothy Kirkhope*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

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(1) 1994 c. 23.  
(2) S.I. 1992/3129.

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**Status:** This is the original version (as it was originally made).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

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## EXPLANATORY NOTE

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

This Order amends the Value Added Tax (Special Provisions) Order 1992 (S.I.1992/3129) (the principal Order).

Article 4 omits article 9 of the principal Order. The effect of this is to remove the relief from VAT on the importation of certain antiques, works of art and collectors' pieces. 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).

Article 3 makes a consequential amendment by removing a reference to article 9 in article 8 of the principal Order.