

**1999 No. 3118**

**VALUE ADDED TAX**

**The Value Added Tax (Input Tax) (Amendment) (No. 2)  
Order 1999**

*Approved by The House of Commons*

*Made - - - 19th November 1999*

*Laid before the House of Commons 22nd November 1999*

*Coming into force 1st January 2000*

The Treasury, in exercise of the powers conferred on them by sections 25(7) and 50A of the Value Added Tax Act 1994<sup>(a)</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 (Input Tax) (Amendment) (No. 2) Order 1999 and shall come into force on 1st January 2000.

**2.** The Value Added Tax (Input Tax) Order 1992<sup>(b)</sup> shall be amended as follows.

**3.** In article 2:

(a) for the definition of “collectors’ items” there shall be substituted—

“ “collectors’ items” means any collection or collector’s piece falling within section 21(5) of the Act but excluding investment gold coins within the meaning of Note 1(b) and (c) to Group 15<sup>(c)</sup> of Schedule 9 to the Act;”

(b) for the definition of “works of art” there shall be substituted—

“ “work of art” has the same meaning as in section 21 of the Act.”.

19th November 1999 *Bob Ainsworth*  
*David Jamieson*  
Two of the Lords Commissioners of Her Majesty’s Treasury

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<sup>(a)</sup> 1994 c. 23; Section 50A was inserted by section 24 of the Finance Act 1995 (c. 4).  
<sup>(b)</sup> S.I. 1992/3222; relevant amending instrument is S.I. 1995/1267.  
<sup>(c)</sup> Group 15 was inserted by S.I. 1999/3116.

## EXPLANATORY NOTE

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

This Order, which comes into force on 1st January 2000, amends the Value Added Tax (Input Tax) Order 1992 (S.I. 1992/3222). The Order aligns the definition of “collectors’ items” and “works of art” with section 21 of the Value Added Tax Act 1994 (c. 23) which was amended by section 12 of the Finance Act 1999 (c. 16). In addition it excludes from the definition of “collectors’ items” investment gold coins, so implementing the requirement of Council Directive 98/80/EC, 12th October 1998—Special scheme for investment gold—amending Council Directive 77/388/EEC.

Article 3 aligns the definition of “collectors’ items” and “works of art” with the definitions within section 21 of the Act. It also excludes from the definition of “collectors’ items” investment gold coins as defined in note 1(b) and (c) of Group 15 of Schedule 9 to the Value Added Tax Act 1994.

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