
STATUTORY INSTRUMENTS

1994 No. 3128

The Value Added Tax (Means of Transport) Order 1994

2.—(1) Section 95 of the Value Added Tax Act 1994 (meaning of new means of transport) shall be amended as follows.

(2) In subsection (3) of that section (which provides for when a means of transport is to be treated as new), for the words from the beginning to the end of paragraph (a) there shall be substituted—

“(3) For the purposes of this Act a means of transport shall be treated as new, in relation to any supply or any acquisition from another member State, at any time unless at that time—

(a) the period that has elapsed since its first entry into service is—

(i) in the case of a ship or aircraft, a period of more than 3 months; and

(ii) in the case of a land vehicle, a period of more than 6 months;

and”.

(3) In paragraph (b)(iii) of that subsection, for “3000 kilometres” there shall be substituted “6000 kilometres”.

(4) This article has effect in relation to means of transport whose first entry into service is on or after 1st January 1995.