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STATUTORY INSTRUMENTS

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**1994 No. 3128**

**VALUE ADDED TAX**

**The Value Added Tax (Means of Transport) Order 1994**

*Made* - - - - *7th December 1994*  
*Laid before the House of*  
*Commons* - - - - *8th December 1994*  
*Coming into force* - - *1st January 1995*

The Treasury, in exercise of the powers conferred on them by section 95(4) 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 (Means of Transport) Order 1994 and shall come into force on 1st January 1995.

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.

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**Status:** This is the original version (as it was originally made).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

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7th December 1994

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

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## EXPLANATORY NOTE

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

This Order, which comes into force on 1st January 1995, is part of a package of measures which implement Council Directive [94/5/EC](#) (OJNo. L60/16, 3.3.94, p1), amending the Sixth Council Directive [77/388/EEC](#) (OJ No. L145, 13.6.77, p1).

The Order amends the criteria which define those motorised land vehicles which are to be treated as *new*, for the purposes of taxation in the destination State following an intra-community supply.