

## STATUTORY INSTRUMENTS

# 1995 No. 2518

## The Value Added Tax Regulations 1995

### PART XVI

#### IMPORTATIONS, EXPORTATIONS AND REMOVALS [<sup>F1</sup>IN RESPECT OF GREAT BRITAIN]

##### [<sup>F1</sup>Supplies to persons departing from Great Britain]

**132.**—[<sup>F2</sup>(1)] The Commissioners may, on application by an overseas visitor who intends to depart from [<sup>F3</sup>Great Britain] within 15 months and remain outside [<sup>F3</sup>Great Britain][<sup>F4</sup>and Northern Ireland] for a period of at least 6 months, permit him within 12 months of his intended departure to purchase, from a registered person, a <sup>F5</sup>... motor vehicle [<sup>F6</sup>located in Great Britain at the time of its purchase] without payment of VAT, for subsequent export, and its supply, subject to such conditions as they may impose, shall be zero-rated.

[<sup>F7</sup>(2) The conditions that the Commissioners [<sup>F7</sup>may impose under paragraph (1) may be specified in a notice published by them.]

##### Textual Amendments

- F1** Reg. 132 heading inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1545), regs. 1, **72** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F2** Reg. 132 renumbered as reg. 132(1) (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1545), regs. 1, **71(a)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F3** Words in reg. 132(1) substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1545), regs. 1, **71(b)(i)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F4** Words in reg. 132 inserted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021](#) (S.I. 2021/715), regs. 1, **41**
- F5** Word in reg. 132 omitted (1.4.2000) by [The Value Added Tax \(Amendment\) Regulations 2000](#) (S.I. 2000/258), regs. 1(3), **6**
- F6** Words in reg. 132(1) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1545), regs. 1, **71(b)(ii)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F7** Reg. 132(2) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1545), regs. 1, **71(c)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

##### Commencement Information

- I1** Reg. 132 in force at 20.10.1995, see [reg. 1](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 132.