

2002 No. 1280

VALUE ADDED TAX

**The Value Added Tax (Special Provisions) (Amendment)
Order 2002**

<i>Made</i> - - - - -	<i>8th May 2002</i>
<i>Laid before the House of Commons</i>	<i>9th May 2002</i>
<i>Coming into force</i> - - - - -	<i>1st June 2002</i>

The Treasury, in exercise of the powers conferred on them by sections 5(5) and 43(2) of the Value Added Tax Act 1994(a), and of all other powers enabling them in that behalf, hereby make the following Order:

1.—(1) This Order may be cited as the Value Added Tax (Special Provisions) (Amendment) Order 2002 and comes into force on 1st June 2002.

(2) This Order shall not have effect where a person produces printed matter (other than printed matter of a description specified in Group 3 of Schedule 8 to the Value Added Tax Act 1994) from goods—

- (a) the supply of which to him is treated by virtue of section 6(4) of the Value Added Tax Act 1994 as taking place before 1st June 2002; and
- (b) which he neither collects nor takes delivery of before that date.

- 2. The Value Added Tax (Special Provisions) Order 1995(b) is amended as follows.
- 3. In article 2 omit the definition of “printed matter”.
- 4. Omit article 11.

8th May 2002

Anne McGuire
Tony McNulty
Two of the Lord Commissioners of
Her Majesty’s Treasury

(a) 1994 c. 23; section 43(2) was amended by the Finance Act 1997 (c. 16), section 40(2).
(b) S.I. 1995/1268, to which there are amendments not relevant to this Order.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st June 2002, amends the Value Added Tax (Special Provisions) Order 1995 (S.I. 1995/1268).

Subject to article 1(2), the Order removes the definition of “printed matter” and abolishes the requirement that, in certain circumstances, where a person who is not a fully taxable person produces printed matter for use in his business (otherwise than by way of supplying them or incorporating them in other goods) the printed matter shall be treated as both supplied to him and by him (“self-supply”).

Article 1(2) provides that article 11 of the Value Added Tax (Special Provisions) Order 1995 shall continue to apply where goods paid for or invoiced before 1st June 2002, but collected or delivered on or after that date, are used to produce printed matter for use in the business. However, this does not apply where the self-supply would be zero-rated.

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