
Status: Point in time view as at 01/03/2000. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 132. (See end of Document for details)

STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XVI **U.K.**

IMPORTATIONS, EXPORTATIONS AND REMOVALS

Supplies to persons departing from the member States **U.K.**

132. The Commissioners may, on application by an overseas visitor who intends to depart from the member States within 15 months and remain outside the member States for a period of at least 6 months, permit him within 12 months of his intended departure to purchase, from a registered person, a new motor vehicle without payment of VAT, for subsequent export, and its supply, subject to such conditions as they may impose, shall be zero-rated.

Commencement Information

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

Status:

Point in time view as at 01/03/2000. This version of this provision has been superseded.

Changes to legislation:

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