

STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART XVI

IMPORTATIONS, EXPORTATIONS AND REMOVALS [^{F1}IN RESPECT OF GREAT BRITAIN]

[^{F1}Supplies to persons departing from Great Britain]

132.—[^{F2}(1)] The Commissioners may, on application by an overseas visitor who intends to depart from [^{F3}Great Britain] within 15 months and remain outside [^{F3}Great Britain][^{F4}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 ^{F5}... motor vehicle [^{F6}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.

[^{F7}(2) The conditions that the Commissioners [^{F7}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.