
STATUTORY INSTRUMENTS

1995 No. 3147

The Value Added Tax (Amendment) Regulations 1995

3. After paragraph (5) of regulation 14 there shall be inserted—

“(6) Where a registered person provides a VAT invoice relating in whole or in part to a supply of the letting on hire of a motor car other than for self-drive hire, he shall state on the invoice whether that motor car is a qualifying vehicle under article 7(2A) of the Value Added Tax (Input Tax) Order 1992⁽¹⁾.”.

⁽¹⁾ S.I.1992/3222; article 7(2A) was inserted by the Value Added Tax (Input Tax) (Amendment) (No. 3) Order 1995 (S.I. 1995/1666).