
STATUTORY INSTRUMENTS

1992 No. 3222

VALUE ADDED TAX

The Value Added Tax (Input Tax) Order 1992

<i>Made</i>	- - - -	<i>16th December 1992</i>
<i>Laid before the House of Commons</i>	- -	<i>17th December 1992</i>
<i>Coming into force</i>		<i>1st January 1993</i>

THE VALUE ADDED TAX (INPUT TAX) ORDER 1992

1. Citation and commencement
2. Interpretation
3. Revocations
4. Disallowance of input tax
5. (1) Tax charged on any goods or services supplied to...
6. (1) Subject to paragraph (2) below where a taxable person...
7. (1) Subject to paragraph (2) below tax charged on—
Signature

SCHEDULE — REVOCATIONS

Explanatory Note

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Value Added Tax (Input Tax) Order 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- art.2 (defn. of building materials) added by S.I. 1995/281 arts.23(b)
- art.2 defn(s). added by S.I. 1999/2930 art.3(b)(d)
- art 2 am by S.I. 2009/217 art 2
- art.2 (defn. of the Act) amended by S.I. 1995/281 arts.23(a)
- art.2 (defn. of caravan) amended by S.I. 1995/281 arts.23(c)
- art.2 defn(s). revoked by S.I. 1999/2930 art.3(c)
- art.2 defn(s) substituted by S.I. 1999/2930 art.3(a)
- art.2 defn(s). substituted by S.I. 1999/3118 art.3
- art. 2 words inserted by S.I. 2020/1545 reg. 20(a)
- art. 2 words inserted by S.I. 2020/1545 reg. 20(b)(i)
- art. 2 words inserted by S.I. 2020/1545 reg. 20(b)(ii)
- art. 2 words inserted by S.I. 2020/1545 reg. 20(b)(iii)
- art. 2 words omitted by S.I. 2019/59 reg. 8(2)(a)
- art. 2 words omitted by S.I. 2019/59 reg. 8(2)(b)(i)
- art. 2 words omitted by S.I. 2019/59 reg. 8(2)(b)(ii)
- art. 3 words substituted by S.I. 2020/1545 reg. 21
- art.4 rev.in pt. by S.I. 1999/2930 art.4
- art.4 substituted by S.I. 1995/1267 art.4
- art.4(1) amended by S.I. 1995/281 arts.24
- art. 4(1) words omitted by S.I. 2019/59 reg. 8(3)(a)(ii)
- art. 4(1)(b) omitted by S.I. 2019/59 reg. 8(3)(a)(i)
- art. 4(3) words omitted by S.I. 2019/59 reg. 8(3)(b)(i)
- art. 4(3)(a) words omitted by S.I. 2019/59 reg. 8(3)(b)(ii)
- art.4(3)(b)(c)(d) amended by S.I. 1995/281 arts.24
- art. 4(3)(c) words omitted by S.I. 2019/59 reg. 8(3)(b)(iii)
- art. 5 am and rev.in pt. by S.I. 1999/2930 art.5
- art.5(1) amended by S.I. 1995/281 arts.25
- art. 5(1) words inserted by S.I. 2011/1071 art. 2(2)
- art. 5(1) words omitted by S.I. 2019/59 reg. 8(4)
- art. 5(4) inserted by S.I. 2011/1071 art. 2(3)
- art.6 substituted by S.I. 1995/281 arts.26
- art. 6 word omitted by S.I. 2019/59 reg. 8(5)
- art. 7 applies by S.I. 1992/3122, art. 6A (as inserted) by S.I. 1995/1667 art. 7
- art.7 am and rev in pt, (pt) by S.I. 1999/2930 art.6
- art.7(1) amended by S.I. 1995/1666 art.4(a)
- art.7(1) amended by S.I. 1995/281 arts.27
- art.7(1)(a) amended by S.I. 1995/1666 art.4(b)
- art. 7(1)(b) omitted by S.I. 2019/59 reg. 8(6)(a)
- art.7(2) substituted by S.I. 1995/1666 art.5
- art.7(2)(b) amended by S.I. 1998/2767 art.2(b)
- art.7(2)(d)(i)(ii)(f) amended by S.I. 1995/281 arts.27
- art.7(2)(g)(iv) amended by S.I. 1993/2954 art.2
- art.7(3)(a) revoked by S.I. 1995/1666 art.7
- art.7(4) amended by S.I. 1995/1666 art.8
- art.7(4) amended by S.I. 1995/281 arts.27
- art.7(5)(b) amended by S.I. 1995/281 arts.27

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 1 Sch. renumbered as Sch. 1 by S.I. 2020/1545 reg. 23
- Sch. 2 inserted by S.I. 2020/1545 reg. 24
- art.2 (defns. of antiques and collectors items) added by S.I. 1995/1267 art.3(b)
- art.2 (defns. of Second hand goods and works of art) added by S.I. 1995/1267 art.3(c)
- art.2 (defns. of caravan firearms motorcycle works of art antiques and collectors pieces) revoked by S.I. 1995/1267 art.3(b)
- art.4(3)(aa) added by S.I. 1995/1666 art.3
- art. 4(4) words omitted by S.I. 2019/59 reg. 8(3)(c)
- art.7(2)(a)(ii) amended by S.I. 1998/2767 art.2(a)
- art. 7(2)(a)(ii) words omitted by S.I. 2019/59 reg. 8(6)(b)
- art.7(2A)(2B)(2C)(2D)art.7(2E)(2F)(2G)(2H) added by S.I. 1995/1666 art.6
- art. 7(2A)(a) word omitted by S.I. 2019/59 reg. 8(6)(c)(ii)
- art. 7(2A)(a) words omitted by S.I. 2019/59 reg. 8(6)(c)(i)
- art. 7(2B)(b) word omitted by S.I. 2019/59 reg. 8(6)(d)(ii)
- art. 7(2B)(b) words omitted by S.I. 2019/59 reg. 8(6)(d)(i)
- art. 7(2C) words omitted by S.I. 2019/59 reg. 8(6)(e)(i)
- art. 7(2C) words omitted by S.I. 2019/59 reg. 8(6)(e)(ii)
- art. 7(2E) word omitted by S.I. 2019/59 reg. 8(6)(f)
- art. 7(2F) words omitted by S.I. 2019/59 reg. 8(6)(g)
- art. 8 inserted by S.I. 2020/1545 reg. 22