
STATUTORY INSTRUMENTS

1995 No. 1268

The Value Added Tax (Special Provisions) Order 1995

Citation and commencement

1. This Order may be cited as the Value Added Tax (Special provisions) Order 1995, and shall come into force on 1st June 1995.

Commencement Information

II Art. 1 in force at 1.6.1995, see [art. 1](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Value Added Tax (Special Provisions) Order 1995. 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 the whole Instrument associated Parts and Chapters:

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

- art. 2(1) art. 2 renumbered as art. 2(1) by S.I. 2001/3649 art. 500(a)
- art. 2(1) words omitted by S.I. 2004/3085 art. 2(a)
- art. 2(1) words substituted by S.I. 2001/3649 art. 500(b)
- art. 2(1) words substituted by S.I. 2006/2187 art. 3(1)
- art. 2(2) inserted by S.I. 2001/3649 art. 500(c)
- art. 2(2) omitted by S.I. 2004/3085 art. 2(b)
- art. 4(1A) inserted by S.I. 2006/869 art. 3
- art. 5(2A)(2B) inserted by S.I. 2004/779 art. 4
- art. 12(3)(a)(v) words omitted by S.I. 2019/59 reg. 11(3)(a)(ii) (This amendment not applied to legislation.gov.uk. Reg. 11 omitted on IP completion day by virtue of S.I. 2020/1545, regs. 1, 104(4); S.I. 2020/1641, reg. 2, Sch.)
- art. 12(3)(b)(i)(ii) substituted for words by S.I. 2020/1545 reg. 30(5)(d)
- art. 12(3)(b)(ii) words substituted by S.I. 2021/1164 reg. 34
- art. 12(3)(aa) inserted by S.I. 2020/1545 reg. 30(5)(c)
- art. 12(3A) inserted by S.I. 2002/1503 art. 2(b)
- art. 12(4)(a)(v)(vi) inserted by S.I. 2021/715 reg. 13(b)
- art. 12(4)(a)(iii) word omitted by S.I. 2021/715 reg. 13(a)
- art. 12(5)(a)(v) inserted by S.I. 1998/760 art. 6(1)
- art. 12(5)(a)(v)(vi) substituted for art. 12(5)(a)(v) by S.I. 2002/1503 art. 2(c)
- art. 12(5)(c) added by S.I. 1998/760 art. 6(2)
- art. 12(5)(c) omitted by S.I. 2002/1503 art. 2(d)
- art. 12(5)(iv) words substituted by S.I. 2020/1545 reg. 30(5)(e)
- art. 12(10)(11) added by S.I. 2002/1503 art. 2(e)
- art. 12A inserted by S.I. 2020/1545 reg. 30(6)