
STATUTORY INSTRUMENTS

1995 No. 1268

The Value Added Tax (Special Provisions) Order 1995

Treatment of transactions

7. The following description of transaction shall not be treated as the acquisition of goods from another member State— the removal of goods to the United Kingdom in pursuance of a supply to a taxable person, made by a person in another member State, where VAT on that supply is to be accounted for and paid in another member State by reference to the profit margin on the supply by virtue of the law of that member State corresponding to section 50A of the Act and any Orders made thereunder.

Commencement Information

II Art. 7 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 :

- art. 7 omitted by [S.I. 2019/59 reg. 11\(2\)](#) (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. 7 words inserted by [S.I. 2020/1545 reg. 30\(3\)\(a\)](#)
- art. 7 words substituted by [S.I. 2020/1545 reg. 30\(2\)](#)
- art. 7 words substituted by [S.I. 2020/1545 reg. 30\(3\)\(b\)](#)

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\(6\)](#)