
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. (See end of Document for details) [View outstanding changes](#)

STATUTORY INSTRUMENTS

1995 No. 1268

The Value Added Tax (Special Provisions) Order 1995

10th May, 1995

Derek Conway
Andrew Mackay
Two of the Lord Commissioners of Her
Majesty's Treasury

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Changes and effects yet to be applied to :

- art. 2 words omitted by [S.I. 2002/1280 art. 3](#)
- art. 2 words substituted by [S.I. 1998/760 art. 3](#)
- art. 2 words substituted by [S.I. 1999/2831 art. 2](#)
- art. 2 words substituted by [S.I. 1999/3120 art. 3\(a\)](#)
- art. 2 words substituted by [S.I. 1999/3120 art. 3\(b\)](#)
- art. 4(2) words inserted by [S.I. 1995/1385 art. 2](#)
- art. 5(1)(a)(ii) words substituted by [S.I. 1998/760 art. 4](#)
- art. 5(1)(b)(iii) words substituted by [S.I. 1998/760 art. 4](#)
- art. 5(2) words substituted by [S.I. 2004/779 art. 3](#)
- 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\(3\)\(b\)](#)
- art. 8 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. 8 words substituted by [S.I. 2020/1545 reg. 30\(2\)](#)
- art. 8 words substituted by [S.I. 2020/1545 reg. 30\(4\)](#)
- art. 11 omitted by [S.I. 2002/1280 art. 4](#)
- art. 12 words substituted by [S.I. 2020/1545 reg. 30\(2\)](#)
- art. 12(3)(a) substituted by [S.I. 1997/1616 art. 3](#)
- art. 12(3)(a) words inserted by [S.I. 2020/1545 reg. 30\(5\)\(a\)](#)
- art. 12(3)(a)(iii)(iv) substituted by [S.I. 2002/1503 art. 2\(a\)](#)
- art. 12(3)(a)(ii) words inserted by [S.I. 2020/1545 reg. 30\(5\)\(b\)](#)
- art. 12(3)(a)(ii) words omitted by [S.I. 2019/59 reg. 11\(3\)\(a\)\(i\)](#) (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) words inserted by [S.I. 2006/2187 art. 3\(2\)](#)
- art. 12(3)(b) words substituted by [S.I. 2019/59 reg. 11\(3\)\(a\)\(iii\)](#) (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(4)(b)(i) word substituted by [S.I. 1998/760 art. 5](#)
- art. 12(5)(a)(iii) omitted by [S.I. 2019/59 reg. 11\(3\)\(b\)\(i\)](#) (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(5)(a)(iv) words inserted by [S.I. 2006/2187 art. 3\(3\)](#)
- art. 12(5)(a)(iv) words substituted by [S.I. 2019/59 reg. 11\(3\)\(b\)\(ii\)](#) (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(7)(a) substituted by [S.I. 2001/3753 art. 3](#)
- art. 12(8) word substituted by [S.I. 1998/760 art. 5](#)
- art. 13(3) substituted by [S.I. 1999/3120 art. 4](#)

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)