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STATUTORY INSTRUMENTS

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**1995 No. 2518**

The Value Added Tax Regulations 1995

PART XVII

[<sup>F1</sup>MEANS OF TRANSPORT]

**Interpretation of Part XVII**

**146.** In this Part—

“claim” means a claim for a refund of VAT made pursuant to [<sup>F1</sup>paragraph 19 of Schedule 9ZA to] the Act and “claimant” shall be construed accordingly;

“competent authority” means an authority having powers under the laws in force [<sup>F2</sup>in a relevant territory] to register a vehicle for road use [<sup>F3</sup>in that territory];

“first entry into service” in relation to a new means of transport means the time determined in relation to that means of transport under regulation 147;

[<sup>F4</sup>“new means of transport” has the meaning given by paragraph 83 of Schedule 9ZA to the Act;]

“registration” means registration for road use in a member State corresponding in relation to that member State to registration in accordance with the Vehicles Excise and Registration Act 1994(1);

[<sup>F5</sup>“relevant territory” means a member State or Northern Ireland.]

**Textual Amendments**

- F1** Words in [reg. 146](#) substituted (1.8.2021) by [The Value Added Tax \(Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/715\)](#), regs. 1, [48](#)
- F2** Words in [reg. 146](#) substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, [80\(a\)\(i\)](#) (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F3** Words in [reg. 146](#) substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, [80\(a\)\(ii\)](#) (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F4** Words in [reg. 146](#) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, [80\(b\)](#) (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F5** Words in [reg. 146](#) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, [80\(c\)](#) (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

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**Status:** Point in time view as at 01/08/2021.

**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 146. (See end of Document for details)

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**Commencement Information**

**II** Reg. 146 in force at 20.10.1995, see [reg. 1](#)

**Status:**

Point in time view as at 01/08/2021.

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 146.