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## STATUTORY INSTRUMENTS

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# 1995 No. 2518

## The Value Added Tax Regulations 1995

### PART XVII

#### NEW MEANS OF TRANSPORT

##### First entry into service of a means of transport

##### 147. —

(1) For the purposes of section 95 of the Act a means of transport is to be treated as having first entered into service—

(a) in the case of a ship or aircraft—

- (i) when it is delivered from its manufacturer to its first purchaser or owner, or on its first being made available to its first purchaser or owner, whichever is the earlier, or
- (ii) if its manufacturer takes it into use for demonstration purposes, on its being first taken into such use, and

(b) in the case of a motorised land vehicle—

- (i) on its first registration for road use by the competent authority in the member State of its manufacture or when a liability to register for road use is first incurred in the member State of its manufacture, whichever is the earlier,
- (ii) if it is not liable to be registered for road use in the member State of its manufacture, on its removal by its first purchaser or owner, or on its first delivery or on its being made available to its first purchaser, whichever is the earliest, or
- (iii) if its manufacturer takes it into use for demonstration purposes, on its first being taken into such use.

(2) Where the times specified in paragraph (1) above cannot be established to the Commissioners' satisfaction, a means of transport is to be treated as having first entered into service on the issue of an invoice relating to the first supply of the means of transport.

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##### Commencement Information

**II** Reg. 147 in force at 20.10.1995, see [reg. 1](#)

**Status:**

Point in time view as at 20/10/1995. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 147.