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STATUTORY INSTRUMENTS

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**1995 No. 3043**

**VALUE ADDED TAX**

**The Value Added Tax (Trading Stamps) Regulations 1995**

*Made* - - - - 28th November 1995  
*Laid before the House of*  
*Commons* - - - - 28th November 1995  
*Coming into Force* - - 1st June 1996

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 52 of the Value Added Tax Act 1994(1) and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Value Added Tax (Trading Stamps) Regulations 1995 and shall come into force on 1st June 1996.

2. Part X (Trading Stamps) (Regulations 76 to 80) of the Value Added Tax Regulations 1995(2) is hereby revoked.

New King's Beam House 22 Upper Ground  
London SE1 9PJ  
28th November 1995

*Leonard Harris*  
Commissioner of Customs and Excise

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(1) 1994 c. 23.  
(2) S.I. 1995/2518.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which comes into force on the 1st June 1996, revoke Part X (Trading Stamps) (Regulations 76 to 80) of the Value Added Tax Regulations 1995 (S.I. [1995/2518](#)) which make special provision for the valuation, for value added tax purposes, of goods supplied under trading stamps schemes. The revocation of the special rules will mean that trading stamps will receive the same VAT treatment as any other discount voucher, and will simplify the application of VAT law to promotion schemes involving trading stamps. The Value Added Tax (Treatment of Transactions) (No. 1) Order 1973 (S.I. [1973/325](#)) which complements Part X of the Value Added Tax Regulations 1995 is revoked by the Value Added Tax (Treatment of Transactions) (Trading Stamps) Order 1995 (S.I. [1995/3042](#)).