
STATUTORY INSTRUMENTS

1995 No. 958

The Value Added Tax (Treatment of Transactions) Order 1995

3.—(1) Subject to paragraph (3) below, the transfer of ownership in—

- (a) second-hand goods imported from a place outside the member States with a view to their sale by auction;
- (b) works of art imported from a place outside the member States for the purposes of exhibition, with a view to possible sale,

at a time when the second-hand goods or works of art, as the case may be, are still subject to arrangements for temporary importation with total exemption from import duty in accordance with Articles 137 to 141 and paragraph 1 of Article 144 of Council Regulation (EEC) No. 2913/92(1) and paragraph 1(a) or (c) (as the case may require) and paragraphs 2 and 3 of Article 682 of Commission Regulation (EEC) No. 2454/93(2), shall be treated as neither a supply of goods nor a supply of services.

(2) Subject to paragraph (3) below, the provision of any services relating to a transfer of ownership falling within paragraph (1)(a) or (b) above shall be treated as neither a supply of goods nor a supply of services.

(3) Paragraphs (1) and (2) above shall not apply in relation to any transfer of ownership in second-hand goods which is effected otherwise than by sale by auction.

Commencement Information

II [Art. 3](#) in force at 1.5.1995, see [art. 1](#)

(1) OJ No. L302, 19.10.1992, p.1.
(2) OJ No. L253, 11.10.1993, p.1.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Value Added Tax (Treatment of Transactions) 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. 3(1) words omitted by [S.I. 2006/2187 art. 2\(1\)](#)
- art. 3(1) words substituted by [S.I. 2019/59 reg. 10\(2\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 10(2)(b) omitted on IP completion day by virtue of S.I. 2020/1545, regs. 1, 104(4); S.I. 2020/1641, reg. 2, Sch.)
- art. 3(1) words substituted by [S.I. 2020/1545 reg. 28](#)
- art. 3(1)(a) words substituted by [S.I. 2019/59 reg. 10\(2\)\(a\)](#)
- art. 3(1)(b) words substituted by [S.I. 2019/59 reg. 10\(2\)\(a\)](#)
- art. 3(2) words inserted by [S.I. 2006/2187 art. 2\(2\)](#)

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(b) words substituted by [S.I. 2021/1164 reg. 33](#)
- art. 4 inserted by [S.I. 2006/2187 art. 2\(3\)](#)
- art. 4(1)(b) words substituted by [S.I. 2019/59 reg. 10\(3\)\(a\)](#)
- art. 4(3) substituted by [S.I. 2019/59 reg. 10\(3\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 10(3)(b) omitted on IP completion day by virtue of S.I. 2020/1545, regs. 1, 104(4); S.I. 2020/1641, reg. 2, Sch.)
- art. 4(3) substituted by [S.I. 2020/1545 reg. 29](#)