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STATUTORY INSTRUMENTS

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**1995 No. 958**

**VALUE ADDED TAX**

**The Value Added Tax (Treatment of Transactions) Order 1995**

*Made - - - - - 30th March 1995*

*Laid before the House of*

*Commons - - - - - 31st March 1995*

*Coming into force in accordance with article 1*

**THE VALUE ADDED TAX (TREATMENT  
OF TRANSACTIONS) ORDER 1995**

1. This Order may be cited as the Value Added Tax...
2. In this Order — “works of art” means — paintings,...
3. (1) Subject to paragraph (3) below, the transfer of ownership...  
Signature  
Explanatory Note

**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. 2 substituted by [S.I. 1999/3119 art. 3](#)
- art. 2 substituted by [S.I. 2020/1545 reg. 27](#)
- 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](#)