
STATUTORY INSTRUMENTS

2006 No. 2187

The Value Added Tax (Treatment of Transactions and Special Provisions) (Amendment) Order 2006

2.—(1) In article 3(1) of the Value Added Tax (Treatment of Transactions) Order 1995⁽¹⁾, omit “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⁾”.

(2) In article 3(2) of that Order, after “paragraph (3)” insert “and article 4”.

(3) After article 3 of that Order, insert—

“4.—(1) Article 3(1) does not apply where—

- (a) any goods falling within paragraph (2) are sold by auction at a time when they are subject to the procedure specified in paragraph (3), and
- (b) arrangements made by or on behalf of the purchaser of the goods following the sale by auction result in the importation of the goods from a place outside the member States.

(See section 21(2A) of the Value Added Tax Act 1994⁽³⁾.)

(2) The goods that fall within this paragraph are—

- (a) any work of art;
- (b) any antique, not falling within sub-paragraph (a) or (c), that is more than one hundred years old;
- (c) any collection or collector’s piece that is of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic, numismatic or philatelic interest.

(See sections 21(5) to 21(6C) of the Value Added Tax Act 1994⁽⁴⁾.)

(3) That procedure is the customs procedure for temporary importation with total relief from import duties provided for in Articles 137 to 141 of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code⁽⁵⁾.

(See section 21(2B) of the Value Added Tax Act 1994.)”.

(1) S.I. 1995/958, amended by S.I. 1999/3119.

(2) OJ No L 253, 11.10.93, p 1, amended by Commission Regulation (EC) No 993/2001 (OJ No L 141, 28.5.01, p 1); there are other amending instruments but none is relevant.

(3) Sections 21(2A) and 21(2B) were inserted and brought into force by section 18 of the Finance Act 2006 (c. 25) and S.I. 2006/2149 (C. 72).

(4) Sections 21(5) to 21(6C) were inserted by section 12(2) of the Finance Act 1999 (c. 16).

(5) OJ No L 302, 19.10.92, p 1, to which there are amendments not relevant to this Order.