
STATUTORY INSTRUMENTS

2006 No. 2187

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

3.—(1) In article 2(1) of the Value Added Tax (Special Provisions) Order 1995⁽¹⁾, for “Merchant Shipping (Registration, etc) Act 1993⁽²⁾” substitute “Merchant Shipping Act 1995⁽³⁾”.

(2) In article 12(3)(b) of that Order, after “himself” insert—

“, which includes – if the taxable person is an auctioneer – the auctioneer having placed them in 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”.

(3) In article 12(5)(a)(iv) of that Order, after “himself” insert—

“, which includes – if the taxable person is an auctioneer – the auctioneer having placed them in the customs procedure for temporary importation with total relief from import duties mentioned in article 12(3)(b)”.

(1) [S.I. 1995/1268](#); relevant amending instruments are [S.I. 1999/3120](#), [2001/3649](#), [2001/3753](#).

(2) [1993 c. 22](#); the whole Act was repealed by the Merchant Shipping Act 1995 (c. 21).

(3) [1995 c. 21](#); for relevant mortgages, see section 16 and Schedule 1. (There are amendments to the Act that are not relevant to this Order.)