
STATUTORY INSTRUMENTS

2006 No. 869

The Value Added Tax (Special Provisions) (Amendment) Order 2006

3. After article 4(1) insert—

“(1A) Paragraph (1)(a) above shall not apply where adjustment, whether or not made under regulation 38 of the Value Added Tax Regulations 1995⁽¹⁾, has taken account, or may later take account, of VAT on the initial supply under the finance agreement as a result of repossession and the goods delivered under that agreement were delivered on or after 1st September 2006.”