***Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2017, Cross Heading: Adaptation of a qualifying motor vehicle. (See end of Document for details)*

SCHEDULES

SCHEDULE 7

VAT: ZERO-RATING OF ADAPTED MOTOR VEHICLES ETC

Adaptation of a qualifying motor vehicle

1 (1) In Schedule 8 to VATA 1994 (zero-rating), Group 12 (drugs, medicines, aids for the handicapped etc) is amended as follows.

(2) For item 2A substitute—

"2A (1) The supply of a motor vehicle (other than a motor vehicle capable of carrying more than 12 persons including the driver) to a person ("P") if—

(a) the motor vehicle is a qualifying motor vehicle by virtue of paragraph (2) or (3),

(b) P is a disabled person to whom paragraph (4) applies, and

(c) the vehicle is supplied for domestic or P's personal use.

(2) A motor vehicle is a "qualifying motor vehicle" by virtue of this paragraph if it is designed to enable a person to whom paragraph (4) applies to travel in it.

(3) A motor vehicle is a "qualifying motor vehicle" by virtue of this paragraph if—

(a) it has been substantially and permanently adapted to enable a person to whom paragraph (4) applies to travel in it, and

(b) the adaptation is necessary to enable P to travel in it.

(4) This paragraph applies to a disabled person—

(a) who usually uses a wheelchair, or

(b) who is usually carried on a stretcher.

2B (1) The supply of a qualifying motor vehicle (other than a motor vehicle capable of carrying more than 12 persons including the driver) to a charity for making available, by sale or otherwise to a person to whom paragraph (3) applies, for domestic or the person's personal use.

(2) A motor vehicle is a "qualifying motor vehicle" for the purposes of this item if it is designed or substantially and permanently adapted to enable a disabled person to whom paragraph (3) applies to travel in it.

(3) This paragraph applies to a disabled person—

(a) who usually uses a wheelchair, or

(b) who is usually carried on a stretcher."

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2017, Cross Heading: Adaptation of a qualifying motor vehicle.