

**1973 No. 329****VALUE ADDED TAX****The Value Added Tax (Caravans) Order 1973***Made* - - - - - 26th February 1973*Laid before the House of Commons* - 6th March 1973*Coming into Operation* - - - - 1st April 1973

The Treasury, in exercise of the powers conferred on them by sections 3(6) and 14 of the Finance Act 1972(a) hereby make the following Order:—

*Citation and commencement*

1. This Order may be cited as the Value Added Tax (Caravans) Order 1973 and shall come into operation on 1st April 1973.

*Interpretation*

2.—(1) The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(2) In this Order “input tax”, “tax”, “taxable person” and “the Commissioners” have the same meanings as in Part I of the Finance Act 1972.

(3) In this Order “caravan” includes a motor caravan but does not include a caravan of a description specified in Group 11 in Schedule 4 to the Finance Act 1972.

*Relief for used caravans*

3.—(1) Except as otherwise provided by the following paragraphs of this Article, Article 4 of this Order shall apply to the supply of a used caravan by a taxable person where he has acquired it under a supply on which either no tax was chargeable or on which tax was chargeable in accordance with Article 4 of this Order.

(2) Article 4 does not apply to a supply which is a letting on hire.

(3) Article 4 does not apply to a supply if an invoice or similar document showing an amount as being tax or as being attributable to tax is issued in respect of the supply.

(4) Article 4 does not apply to any supply by a person unless he keeps such records and accounts as the Commissioners may specify in a notice published by them for the purposes of this Order or may recognise as sufficient for those purposes.

4.—(1) Where this Article applies to a supply of a caravan by any person, tax shall be chargeable as if the supply were for a consideration equal to the excess of—

(a) the consideration for which the caravan is supplied by him; over

(b) the consideration for which the caravan was acquired by him;

and accordingly shall not be charged unless there is such an excess.

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 (a) 1972 c.41.

(b) 1889 c.63.

(2) Where this Article applies to the supply by a person of a caravan which was imported by him, the consideration for which it was acquired by him shall be taken to include the amount of any customs duty or purchase tax that was charged on the caravan on its importation.

*Disallowance of input tax*

5. Where Article 4 of this Order applies to a supply, tax on the supply shall not be deducted as input tax under section 3 of the Finance Act 1972.

*Tim Fortescue,*  
*Hugh Rossi,*  
Two of the Lords Commissioners  
of Her Majesty's Treasury.

26th February 1973.

EXPLANATORY NOTE

*(This Note is not part of the Order.)*

This Order provides, subject to specified conditions, for the tax chargeable on the supply (otherwise than by hiring) of a used caravan by a taxable person to be charged only on the excess, if any, of the price which that person obtains for the caravan over the price which he gave for it.

The Order applies only to caravans which have been sold at least once before 1st April 1973 or have been sold at least once after that date by a seller who did not charge value added tax.

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