

## 1979 No. 819

## VALUE ADDED TAX

## The Value Added Tax (Cars) (Amendment) Order 1979

<i>Made - - - -</i>	<i>12th July 1979</i>
<i>Laid before the House of Commons -</i>	<i>13th July 1979</i>
<i>Coming into Operation</i>	<i>16th July 1979</i>

The Treasury, in exercise of the powers conferred on them by sections 3(9) and 43(1) of the Finance Act 1972(a), and of all other powers enabling them in that behalf, hereby make the following Order:—

1. This Order may be cited as the Value Added Tax (Cars) (Amendment) Order 1979 and shall come into operation on 16th July 1979.

2. The Value Added Tax (Cars) Order 1977(b) shall be amended as follows—

- (a) by adding in Article 2(2) between “insurer” and “motor car”—  
 “mobility allowance” shall have the same meaning as in the Social Security Act 1975(c) or the Social Security (Northern Ireland) Acts 1975(d); and”;
- (b) by deleting the full stop at the end of Article 4(1)(c) and substituting “; or” and adding a new subparagraph—  
 “(d) the motor car is unused and is supplied to a taxable person whose only taxable supplies are concerned with the letting of motor cars on hire to another taxable person whose business wholly consists of providing motor cars to disabled persons in receipt of a mobility allowance.”.

*John MacGregor,  
Peter Morrison,*  
Two of the Lords Commissioners  
of Her Majesty’s Treasury.

12th July 1979.

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(a) 1972 c. 41; section 3 was extended by section 14 and the Sixth Schedule to the Finance Act 1977 (c. 36).

(b) S.I. 1977/1795.

(c) 1975 c. 14; section 37A was inserted by the Social Security Pensions Act 1975 (c. 60).

(d) 1975 c. 15 and S.I. 1975/1503 (N.I. 15).

## EXPLANATORY NOTE

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

This Order varies the Value Added Tax (Cars) Order 1977 by allowing input tax to be deducted on the purchase of new cars by certain organisations for the sole purpose of ultimate leasing to disabled persons in receipt of mobility allowance.

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