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 STATUTORY INSTRUMENTS
 

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1984 No. 489

## VALUE ADDED TAX

**The Value Added Tax (Handicapped Persons) Order 1984**

<i>Made - - - -</i>	<i>2nd April 1984</i>
<i>Laid before the House of Commons</i>	<i>10th April 1984</i>
<i>Coming into Operation Articles 1, 2, 3 and 4</i>	<i>1st May 1984</i>
<i>Remainder</i>	<i>1st June 1984</i>

The Treasury, in exercise of the powers conferred on them by section 16(4) of the Value Added Tax Act 1983(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 (Handicapped Persons) Order 1984.

2. Articles 1, 2, 3 and 4 of this Order shall come into operation on 1st May 1984 and all other articles thereof shall come into operation on 1st June 1984.

3. Schedule 5 to the Value Added Tax Act 1983 shall be varied by amending Group 14 in accordance with the following provisions.

4. For item 2(f), there shall be substituted the following:

“(f) motor vehicles designed or substantially and permanently adapted for the carriage of a person in a wheelchair or on a stretcher and of no more than five other persons;”.

5. In item 4 the word “particular” shall be omitted.

6. There shall be added the following items:

“7. The supply to a handicapped person or to a charity of services necessarily performed in the installation of equipment or appliances (including parts and accessories therefor) specified in item 2 and supplied as described in that item.

8. The supply to a handicapped person of a service of constructing ramps or widening doorways or passages for the purpose of facilitating his entry to or movement within his private residence.

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(a) 1983 c. 55.

9. The supply to a charity of a service described in item 8 for the purpose of facilitating a handicapped person's entry to or movement within any building.

10. The supply to a handicapped person of a service of providing a bathroom, washroom or lavatory for the first time on the ground floor of the building where he has his private residence and where such provision is necessary by reason of his condition.

11. The supply of goods in connection with a supply described in item 8, 9 or 10."

*Alastair Goodlad,*  
*T. Garel-Jones,*  
Two of the Lords Commissioners  
of Her Majesty's Treasury.

2nd April 1984.

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#### EXPLANATORY NOTE

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

This Order extends the zero-rating relief in certain items of Group 14 of Schedule 5 to the Value Added Tax Act 1983.

Hitherto, VAT relief has applied to motor vehicles designed or adapted for the carriage of a handicapped person in a wheelchair or on a stretcher, subject to the restriction that there should be no seats to the rear of the driver. The effect of article 4 is to remove this restriction; relief will be allowed where the vehicle can carry up to six persons, including the driver. To qualify for relief, an adaptation of a vehicle must be substantial and permanent.

Article 5 amends item 4 by removing the requirement that the supply to a charity of services of adapting goods should be to suit a particular handicapped person's condition.

Article 6 extends zero-rating to the services of installing for handicapped persons the equipment and appliances specified in item 2 and zero-rates the widening of doorways and passages and the first-time provision of a bathroom, washroom or lavatory on the ground floor of the handicapped person's private residence.



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