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 S T A T U T O R Y I N S T R U M E N T S
 

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**2001 No. 3754**
**VALUE ADDED TAX**
**The Value Added Tax (Cars) (Amendment) Order 2001**

<i>Made</i>	- - - - -	<i>22nd November 2001</i>
<i>Laid before the House of Commons</i>	- -	<i>23rd November 2001</i>
<i>Coming into force</i>	- - - - -	<i>2nd January 2002</i>

The Treasury, in exercise of the powers conferred on them by section 50A(5) and (6) of the Value Added Tax Act 1994<sup>(a)</sup> 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 2001 and shall come into force on 2nd January 2002.
2. The Value Added Tax (Cars) Order 1992<sup>(b)</sup> shall be amended as follows.
3. For article 8(7)(a) substitute—
  - “(a) calculate the price at which the motor car was obtained by deducting from the successful bid the amount of the commission payable to him under his contract with the vendor for the sale of the motor car;”.

*Anne McGuire*  
*Tony McNulty*

22nd November 2001

Two of the Lords Commissioners of Her Majesty's Treasury

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<sup>(a)</sup> 1994 c. 23; section 50A was inserted by section 24 of the Finance Act 1995 (c. 4).  
<sup>(b)</sup> S.I. 1992/3122; relevant amending instrument is S.I. 1995/1269.

**EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order, which comes into force on 2nd January 2002 amends the Value Added Tax (Cars) Order 1992 (S.I. 1992/3122) (the “principal Order”).

Article 1 deals with commencement.

Article 3 amends article 8(7)(a) of the principal Order to provide that, for the purposes of calculating the price at which a motor car was obtained, only the commission charged to the vendor under the contract for the sale of the motor car may be deducted from the successful bid.

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