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STATUTORY INSTRUMENTS

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**2009 No. 217**

**VALUE ADDED TAX**

**The Value Added Tax (Input Tax) (Amendment) Order 2009**

*Made* - - - - *10th February 2009*  
*Laid before the House of*  
*Commons* - - - - *10th February 2009*  
*Coming into force* - - *6th April 2009*

The Treasury, in exercise of the powers conferred by section 25(7) of the Value Added Tax Act 1994<sup>(1)</sup>, makes the following Order:

**Citation and commencement**

1. This Order may be cited as the Value Added Tax (Input Tax) (Amendment) Order 2009 and shall come into force on 6th April 2009.

**Amendment of the Value Added Tax (Input Tax) Order 1992**

2.—(1) The Value Added Tax (Input Tax) Order 1992<sup>(2)</sup> is amended as follows.

(2) In article 2 (interpretation), in the definition of “motor car”<sup>(3)</sup>—

(i) in sub-paragraph (b)(ii) for “twelve” substitute “12”;

(ii) after sub-paragraph (b)(ii), insert—

“(iia) vehicles which would otherwise meet the requirements of sub-paragraph (ii) but which can carry fewer than 12 seated persons solely because they have been adapted for wheelchair users;”.

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<sup>(1)</sup> 1994 c. 23.

<sup>(2)</sup> S.I.1992/3222.

<sup>(3)</sup> The definition of “motor car” was substituted by article 3 of S.I. 1999/2930.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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10th February 2009

*Dave Watts*  
*Tony Cunningham*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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## EXPLANATORY NOTE

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

The Value Added Tax (Input Tax) Order 1992 ([S.I. 1992/3222](#)) restricts recovery of Value Added Tax on most business cars, goods and services used for business entertainment and fixtures in new homes. This Order amends the definition of “motor car” in the Value Added Tax (Input Tax) Order 1992.

Article 2 excludes from the definition of “motor car” vehicles which would otherwise meet the requirements of sub-paragraph (b)(ii), but which can seat fewer than 12 passengers solely because they have been adapted for wheelchair users. The effect of the amendment is to enable certain types of transport which have been adapted for wheelchair users to qualify for VAT credit, where such credit wasn’t previously available. It also makes a minor numerical amendment.

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.