
STATUTORY INSTRUMENTS

1992 No. 3065

VALUE ADDED TAX

**The Value Added Tax (Motor Vehicles
for the Handicapped) Order 1992**

Made - - - - *7th December 1992*
Laid before the House of
Commons - - - - *8th December 1992*
Coming into force - - *29th December 1992*

The Treasury, in exercise of the powers conferred on them by section 16(4) of the Value Added Tax Act 1983⁽¹⁾ 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 (Motor Vehicles for the Handicapped) Order 1992 and shall come into force on 29th December 1992.

2. Group 14 of Schedule 5 to the Value Added Tax Act 1983 shall be varied by adding after item 12 the following item—

“**12A.** The sale of a motor vehicle which had been let on hire in the circumstances described in item 12, where such sale constitutes the first supply of the vehicle after the end of the period of such letting.”

7th December 1992

Nicholas Baker
Gregory Knight
Two of the Lords Commissioners of Her
Majesty's Treasury

Status: This is the original version (as it was originally made).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

EXPLANATORY NOTE

(This note is not part of the Order)

This Order adds, with effect from 29th December 1992, a new item (12A) to Group 14 in Schedule 5 to the Value Added Tax Act 1983 (c. 55).

It ensures that vehicles let on a zero-rated basis to qualifying handicapped persons are chargeable to value added tax at the nil rate when sold at the end of the period of hire.

The Order gives relief statutorily for one that has hitherto applied in practice.