

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Value Added Tax (Treatment of Transactions) Order 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

## EXPLANATORY NOTE

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

The effect of this Order is that value added tax will no longer be levied in respect of amounts of salary, wages or other emoluments forgone by employees in return for the right to the private use of a motor car provided by their employer.

This Order has no effect in relation to supplies for which the consideration is in a form other than a salary sacrifice.

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Value Added Tax (Treatment of Transactions) Order 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

- [Order revoked by S.I. 2021/1023 art. 3](#)