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STATUTORY INSTRUMENTS

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**1992 No. 3222**

**The Value Added Tax (Input Tax) Order 1992**

**Interpretation**

**2.** In this Order—

“the Act” means the Value Added Tax Act 1983;

“the Manx Act” means the Value Added Tax and Other Taxes Act 1973<sup>(1)</sup>;

“caravan” includes a motor caravan but does not include a caravan of a description specified in item 1 of Group 11 of Schedule 5 to the Act;

“firearms” means rifles, shotguns, pistols (including revolvers) and air guns but does not include a weapon specified by section 5(1) of the Firearms Act 1968<sup>(2)</sup>;

“motor car” means any motor vehicle of a kind normally used on public roads which has three or more wheels and either—

- (a) is constructed or adapted solely or mainly for the carriage of passengers; or
- (b) has to the rear of the driver’s seat roofed accommodation which is fitted with side windows or which is constructed or adapted for the fitting of side windows;

but does not include—

- (i) vehicles capable of accommodating only one person or suitable for carrying twelve or more persons;
- (ii) vehicles of not less than three tonnes unladen weight;
- (iii) caravans, ambulances and prison vans;
- (iv) vehicles of a type approved by the Assistant Commissioner of Police of the Metropolis as conforming to the condition of fitness for the time being laid down by him for the purposes of the London Cab Order 1934<sup>(3)</sup>; or
- (v) vehicles constructed for a special purpose other than the carriage of persons and having no other accommodation for carrying persons than such as is incidental to that purpose;

“motor cycle” includes a motor bicycle, motor tricycle or motor scooter (whether or not a sidecar is attached), a bicycle or tricycle with an attachment for propelling it by mechanical means and any mechanically propelled vehicle with three wheels capable of accommodating only one person;

“printed matter” includes printed stationery but does not include anything produced by typing, duplicating or photocopying;

“works of art”, “antiques” and “collectors’ pieces” means the following goods—

- (a) paintings, drawings and pastels, executed by hand, other than hand-painted or hand-decorated manufactured articles;
- (b) original engravings, prints and lithographs;

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<sup>(1)</sup> Acts of Tynwald 1973 c. 1.

<sup>(2)</sup> 1968 c. 27; section 5(1) was amended by section 1 of the Firearms (Amendment) Act 1988 (c. 45).

<sup>(3)</sup> S.R. & O. 1934/1346 (Rev. XIV, p. 795; 1934 I, p. 1221).

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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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- (c) original sculptures and statuary, in any material;
- (d) antiques, of an age exceeding one hundred years, except pearls and loose gem stones;
- (e) collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological or ethnographic interest.