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 STATUTORY INSTRUMENTS
 

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## 1984 No. 33

## VALUE ADDED TAX

## The Value Added Tax (Cars) (Amendment) Order 1984

<i>Made - - - -</i>	16th January 1984
<i>Laid before the House of Commons</i>	18th January 1984
<i>Coming into Operation</i>	8th February 1984

The Treasury, in exercise of the powers conferred on them by section 14(10) of the Value Added Tax Act 1983(a) 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 1984 and shall come into operation on 8th February 1984.
2. The Value Added Tax (Cars) Order 1980(b) shall be amended—
  - (a) in article 2, by omitting the definition of “mobility allowance”; and
  - (b) in article 4(1)(d), by adding at the end “within the meaning of section 37A of the Social Security Act 1975(c) or section 37A of the Social Security (Northern Ireland) Act 1975(d) or a mobility supplement within the meaning of article 26A of the Naval, Military and Air Forces etc. (Disablement and Death) Service Pensions Order 1983(e) or article 25A of the Personal Injuries (Civilians) Scheme 1983(f)”.

*T. Garel-Jones,  
Ian B. Lang,*  
Two of the Lords Commissioners  
of Her Majesty's Treasury.

16th January 1984.

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(a) 1983 c. 55. (b) S.I. 1980/442.  
 (c) 1975 c. 14; section 37A was inserted by section 22(1) of the Social Security Pensions Act 1975 (c. 60) and amended by section 3 of the Social Security Act 1979 (c. 18).  
 (d) 1975 c. 15 (N.I.); section 37A was inserted by article 24 of the Social Security Pensions (Northern Ireland) Order 1975 (S.I. 1975/1503 (N.I. 15)).  
 (e) S.I. 1983/883, amended by S.I. 1983/1116, 1521.  
 (f) S.I. 1983/686, amended by S.I. 1983/1164, 1540.

## EXPLANATORY NOTE

*(This Note is not part of the Order.)*

This Order varies the Value Added Tax (Cars) Order 1980 by allowing input tax to be deducted on the purchase of new cars by certain organisations for the sole purpose of ultimate leasing to disabled persons in receipt of the mobility supplement introduced with effect from 21st November 1983. It thus extends to the mobility supplement the existing relief which applies to mobility allowance.

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