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STATUTORY INSTRUMENTS

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**1990 No. 315**

**The Value Added Tax (Cars) (Amendment) Order 1990**

2. Article 6 of the Value Added Tax (Cars) Order 1980<sup>(1)</sup> shall be amended by the addition of the following paragraphs —

“(3) Where a car dealer has failed to keep all such records and accounts as the Commissioners have specified, and the Commissioners do not recognise other records and accounts kept as sufficient, tax shall be chargeable as provided in paragraph (4) below if the following conditions are satisfied —

- (a) such records as the Commissioners have specified are available in relation to the acquisition of the motor car or in relation to the supply of the motor car by him;
- (b) the Commissioners are of the opinion that the mark-up achieved by him does not exceed 100 per cent., and;
- (c) the supply is otherwise eligible for the relief afforded by this article.

(4) The tax chargeable in the circumstances referred to in paragraph (3) above shall be either —

- (a) where only the specified records in relation to the acquisition are available, as if the supply by the car dealer were for a consideration equal to the consideration for which the motor car was acquired by him; or
- (b) where only the specified records in relation to the supply by him are available, as if the supply by the car dealer were for a consideration equal to half the consideration for which the motor car was supplied by him.”

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<sup>(1)</sup> S.I.1980/442, to which there are amendments not relevant to this Order.