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STATUTORY INSTRUMENTS

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**1992 No. 3122**

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

[<sup>F1</sup>**4A.** Paragraph 5(4) of Schedule 4 to the Act shall not apply in relation to a motor car to which [<sup>F2</sup>article 5] below applies which is used or made available in circumstances where, but for the operation of that paragraph, it would be treated by virtue of [<sup>F3</sup>that article] as supplied to and by a taxable person.]

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**Textual Amendments**

- F1** Art. 4A inserted (1.8.1995) by [The Value Added Tax \(Cars\) \(Amendment\) \(No. 2\) Order 1995](#) (S.I. 1995/1667), arts. 1, 4
- F2** Words in art. 4A substituted (1.12.1999) by [The Value Added Tax \(Cars\) \(Amendment\) Order 1999](#) (S.I. 1999/2832), arts. 1(2), **4(a)**
- F3** Words in art. 4A substituted (1.12.1999) by [The Value Added Tax \(Cars\) \(Amendment\) Order 1999](#) (S.I. 1999/2832), arts. 1(2), **4(b)**

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Cars) Order 1992, Section 4A.