
STATUTORY INSTRUMENTS

1992 No. 3122

The Value Added Tax (Cars) Order 1992

Self-supplies

[^{F1}5.—(1) This article applies to any motor car—

- (a) which has been produced by a taxable person otherwise than by the conversion of a vehicle obtained by him;
- (b) which has been produced by the taxable person by the conversion of another vehicle (whether a motor car or not) and in relation to which the condition in paragraph (2) below is satisfied; ^{F2}...
- (c) which was supplied to, ^{F3}... or imported by, a taxable person and in relation to which the condition in paragraph (2) below is satisfied [^{F4}; or
- (d) which was transferred to a taxable person as an asset of a business or part of a business in the course of the transfer of that business or part of a business as a going concern—
 - (i) in circumstances where the transfer was treated as neither a supply of goods nor a supply of services by virtue of an Order made or having effect as if made under section 5(3) of the Act;
 - (ii) in the hands of the transferor or any predecessor of his the motor car was one to which this article applied by virtue of sub-paragraph (a), (b) or (c) above; and
 - (iii) the motor car has not been treated as supplied by virtue of this article to and by the transferor or any of his predecessors.]

(2) The condition referred to in paragraph (1)(b) and (c) above is that the tax on the supply to, ^{F5}... or importation by, the taxable person of the motor car or the vehicle from which it was converted, as the case may be, was not wholly excluded from credit under section 25 of the Act.

[^{F6}(2A) For the purposes of paragraph (1)(d) above a person is a predecessor of a transferor if—

- (a) he transferred the motor car as an asset of a business or part of a business which he transferred as a going concern—
 - (i) to the transferor, or
 - (ii) where the motor car has been the subject of more than one such transfer, to a person who made one of those transfers; and
- (b) the transfer of the motor car was treated as neither a supply of goods nor a supply of services by virtue of any Order made or having effect as if made under section 5(3) of the Act.]

[^{F7}(3) Where a motor car to which this article applies—

- (a) has not been supplied by the taxable person in the course or furtherance of a business carried on by him; and
- (b) is used by him such that had it been supplied to, or imported ^{F8}... by, him at that time his entitlement to credit under section 25 of the Act in respect of the VAT chargeable on such

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a supply [^{F9}or importation] would have been wholly excluded by virtue of article 7 of the Value Added Tax (Input Tax) Order 1992,

it shall be treated for the purposes of the Act as both supplied to him for the purposes of a business carried on by him and supplied by him for the purposes of that business.]]

Textual Amendments

- F1** Art. 5 substituted (1.8.1995) by [The Value Added Tax \(Cars\) \(Amendment\) \(No. 2\) Order 1995](#) (S.I. 1995/1667), arts. 1, **5**
- F2** Word in art. 5(1) omitted (1.12.1999) by virtue of [The Value Added Tax \(Cars\) \(Amendment\) Order 1999](#) (S.I. 1999/2832), arts. 1(2), **5(a)**
- F3** Words in art. 5(1)(c) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments and Revocations\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/59), regs. 1, **5(3)(a)**; S.I. 2020/1641, reg. 2, Sch.
- F4** Art. 5(1)(d) and word substituted for words (1.12.1999) by [The Value Added Tax \(Cars\) \(Amendment\) Order 1999](#) (S.I. 1999/2832), arts. 1(2), **5(b)**
- F5** Words in art. 5(2) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments and Revocations\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/59), regs. 1, **5(3)(b)**; S.I. 2020/1641, reg. 2, Sch.
- F6** Art. 5(2A) inserted (1.12.1999) by [The Value Added Tax \(Cars\) \(Amendment\) Order 1999](#) (S.I. 1999/2832), arts. 1(2), **6**
- F7** Art. 5(3) substituted (1.12.1999) by [The Value Added Tax \(Cars\) \(Amendment\) Order 1999](#) (S.I. 1999/2832), arts. 1(2), **7**
- F8** Words in art. 5(3)(b) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments and Revocations\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/59), regs. 1, **5(3)(c)(i)**; S.I. 2020/1641, reg. 2, Sch.
- F9** Words in art. 5(3)(b) substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments and Revocations\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/59), regs. 1, **5(3)(c)(ii)**; S.I. 2020/1641, reg. 2, Sch.

Commencement Information

- I1** Art. 5 in force at 1.1.1993, see [art. 1](#)

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