### STATUTORY INSTRUMENTS

## 1992 No. 3122

# VALUE ADDED TAX

The Value Added Tax (Cars) Order 1992

| Made                                | 9th December 1992  |
|-------------------------------------|--------------------|
| Laid before the House of<br>Commons | 11th December 1992 |
| Coming into force                   | 1st January 1993   |

### THE VALUE ADDED TAX (CARS) ORDER 1992

| 1. | Citation and commencement                             |
|----|---|
| 2. | Interpretation  |
| 3. | Revocations   |
| 4. | Treatment of transactions                             |
| 4A | Paragraph 5(4) of Schedule 4 to the Act shall not     |
| 5. | Self-supplies   |
| 6. |   |
| 5A |   |
| 7. | Article 5 above shall apply in relation to any bodies |
| 8. | Relief for second-hand motor cars                     |
|    | Signature   |
|    |   |
|    |   |
|    |   |
|    | SCHEDULE — REVOCATIONS                                |
|    |   |

**Explanatory Note** 

### **Status:**

Point in time view as at 02/01/2002.

### **Changes to legislation:**

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