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STATUTORY INSTRUMENTS

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**1992 No. 3122**

**VALUE ADDED TAX**

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

*Made - - - - 9th December 1992*  
*Laid before the House of*  
*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. ....
  - 6A .....
  7. Article 5 above shall apply in relation to any bodies...
  8. Relief for second-hand motor cars
  - 8A Relief for second-hand motor cars removed from Northern Ireland to Great Britain
- Signature

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SCHEDULE — REVOCATIONS

Explanatory Note

**Changes to legislation:**

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