
STATUTORY INSTRUMENTS

1992 No. 3127

VALUE ADDED TAX

The Value Added Tax (Means of Transport) Order 1992

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

The Treasury, in exercise of the powers conferred on them by section 47A(3) of the Value Added Tax Act 1983⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Means of Transport) Order 1992 and shall come into force on 1st January 1993.

2.—(1) In subsection (1) of section 47A of the Value Added Tax Act 1983—

(a) after the word “means”, in the third place where it occurs, there shall be inserted “subject to subsection (1A) below”; and

(b) in paragraph (c)(i), after the word “a” there shall be inserted “displacement or”.

(2) After subsection (1) of that section there shall be inserted—

“(1A) A ship, aircraft or motorized land vehicle does not fall within subsection (1) above unless it is intended for the transport of persons or goods.”.

9th December 1992

Irvine Patnick
Tim Boswell
Two of the Lords Commissioners of Her
Majesty’s Treasury

(1) 1983 c. 55; section 47A(3) was inserted by the Finance (No. 2) Act 1992 (c. 48), section 14(2) and Schedule 3, paragraph 45.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order implements Article 1.22 of Council Directive [91/680/EEC](#) (OJNo. L 376, 31.12.91, p.1) supplementing the common system of value added tax and amending the Sixth Council Directive [77/388/EEC](#) (OJ No. L 145, 13.6.77, p.1) so as to insert Article 28a 2(a).

The Order is made under section 47A(3) of the Value Added Tax Act 1983 and amends the definition of a “means of transport” in section 47A(1) so as to include motorized land vehicles having a displacement capacity exceeding 48 cubic centimetres. The Order also excludes from the definition any ship, aircraft or motorized land vehicle which is not intended for the transport of persons or goods.