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STATUTORY INSTRUMENTS

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**1992 No. 3129**

**The Value Added Tax (Special Provisions) Order 1992**

**Relief for certain goods**

8.—(1) Subject to paragraph (3) below, paragraph (4) below shall apply to the supply of any of the following goods by a taxable person, where he has taken possession of those goods in any of the circumstances set out in paragraph (2) below—

- (a) works of art, antiques and collectors' pieces;
- (b) used motor cycles;
- (c) used caravans;
- (d) used boats and outboard motors;
- (e) used electronic organs;
- (f) used aircraft;
- (g) used firearms.

(2) The circumstances mentioned in paragraph (1) above are that the taxable person took possession of the goods—

- (a) on a supply in respect of which no tax was chargeable under the Act or under Part I of the Manx Act;
- (b) a supply on which tax chargeable under either of those Acts was chargeable in accordance with paragraph (4) below or a corresponding provision made under the Manx Act;
- (c) pursuant to a transaction which was treated by virtue of any Order made under section 3(3) of the Act or under the corresponding provisions of the Manx Act as being neither a supply of goods nor a supply of services;
- (d) (if the goods are a work of art, an antique or a collectors' piece) on their importation where (whether by virtue of article 9 below or otherwise) no tax was chargeable on their importation.

(3) Paragraph (4) below does not apply to—

- (a) a supply which is a letting on hire;
- (b) a supply if an invoice or similar document showing an amount as being tax or as being attributable to tax is issued in respect of the supply;
- (c) any supply by a taxable person unless he keeps such records and accounts as the Commissioners may specify in a notice published by them for the purposes of this Order or may recognise as sufficient for those purposes;
- (d) a supply of an air gun unless the taxable person is registered for the purposes of the Firearms Act 1968.

(4) Where this paragraph applies, tax shall be charged as if the supply of any of the goods referred to in paragraph (1) above were for a consideration equal to the excess of—

- (a) the consideration for which the goods are supplied, over
- (b) the relevant amount,

and accordingly shall not be charged unless there is such an excess.

- (5) For the purposes of sub-paragraph (b) of paragraph (4) above, the relevant amount is—
- (a) if the goods and services in question had been supplied to the taxable person, the consideration for the supply to him;
  - (b) if the goods in question had been acquired by him from another member State, the value of their acquisition plus the tax chargeable thereon;
  - (c) if the goods in question had been imported by him, the value of the goods for the purposes of charging tax on importation plus any tax chargeable on their importation.