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STATUTORY INSTRUMENTS

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**1993 No. 2954**

**VALUE ADDED TAX**

**The Value Added Tax (Input Tax) (Amendment) Order 1993**

*Made* - - - - 30th November 1993  
*Laid before the House of*  
*Commons* - - - - 30th November 1993  
*Coming into force* - - 1st January 1994

The Treasury, in exercise of the powers conferred on them by section 14(10) 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 (Input Tax) (Amendment) Order 1993 and shall come into force on 1st January 1994.
2. Article 7(2)(g)(iv) of the Value Added Tax (Input Tax) Order 1992(2) shall be amended by—  
deleting “who is not a taxable person on”, and  
substituting “under an agreement which imposes a”.

30th November 1993

*Tim Wood*  
*Timothy Kirkhope*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

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(1) 1983 c. 55; section 14(10) was amended by paragraph 15(6) of Schedule 3 to the Finance (No. 2) Act 1992 (c. 48).  
(2) S.I.1992/3222.

**Status:** This is the original version (as it was originally made).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

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order, which comes into effect on 1st January 1994, amends the scope of the Value Added Tax (Input Tax) Order 1992 concerning the treatment for value added tax purposes of new motor cars. It amends Article 7 of that Order which concerns the non-deductibility of input tax on the supply, acquisition or importation of a motor car.

The Order enables businesses leasing cars to private taxi firms, self-drive hire firms and driving schools to reclaim the tax on purchases of motor cars for this purpose.