
STATUTORY INSTRUMENTS

1995 No. 1269

The Value Added Tax (Cars) (Amendment) Order 1995

Citation and Commencement

3. In article 2—

(a) in the definition of “the Act”, for “1983” there shall be substituted “1994”;

(b) after the definition of “the Act” there shall be inserted—

““the Manx Act” means the Value Added Tax and Other Taxes Act 1973⁽¹⁾

(c) after the definition of motor car there shall be inserted—

““auctioneer” means a person who sells or offers for sale goods at any public sale where persons become purchasers by competition, being the highest bidders.”

⁽¹⁾ Act of Tynwald 1973 (c. 1).