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STATUTORY INSTRUMENTS

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**1995 No. 1269**

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

**Citation and Commencement**

**4.** In article 4—

- (a) in paragraph (1)(c) for “14(10)” there shall be substituted “25(7)”
- (b) in paragraph (2) for “8A(1)(a)” there shall be substituted “11(1)(a)”
- (c) after paragraph (1)(c) there shall be inserted—
  - “(d) services in connection with a supply of a used motor car provided by an agent acting in his own name to the purchaser of the motor car the consideration for which is taken into account by virtue of article 8(8) below in calculating the price at which the agent sold the motor car.
  - (e) services in connection with the sale of a used motor car provided by an auctioneer acting in his own name to the vendor or the purchaser of the motor car the consideration for which is taken into account by virtue of article 8(9) below in calculating the price at which the auctioneer obtained (or as the case may be) sold the motor car.”