
STATUTORY INSTRUMENTS

1995 No. 1667

The Value Added Tax (Cars) (Amendment) (No. 2) Order 1995

4. After article 4 there shall be inserted the following—

“**4A.** Paragraph 5(4) of Schedule 4 to the Act shall not apply in relation to a motor car to which either article 5 or article 6 below applies which is used or made available in circumstances where, but for the operation of that paragraph, it would be treated by virtue of one or other of those articles as supplied to and by a taxable person.”