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STATUTORY INSTRUMENTS

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**1999 No. 2832**

**The Value Added Tax (Cars) (Amendment) Order 1999**

**3.** In article 2—

- (a) the definition of “car dealer” shall be omitted; and
- (b) for the definition of “motor car” there shall be substituted—

““Motor car” means any motor vehicle of a kind normally used on public roads which has three or more wheels and either—

- (a) is constructed or adapted solely or mainly for the carriage of passengers; or
- (b) has to the rear of the driver’s seat roofed accommodation which is fitted with side windows or which is constructed or adapted for the fitting of side windows;

but does not include—

- (i) vehicles capable of accommodating only one person;
- (ii) vehicles which meet the requirements of Schedule 6 to the Road Vehicles (Construction and Use) Regulations 1986<sup>(1)</sup> and are capable of carrying twelve or more seated persons;
- (iii) vehicles of not less than three tonnes unladen weight (as defined in the Table to regulation 3(2) of the Road Vehicles (Construction and Use) Regulations 1986);
- (iv) vehicles constructed to carry a payload (the difference between a vehicle’s kerb weight (as defined in the Table to regulation 3(2) of the Road Vehicles (Construction and Use) Regulations 1986) and its maximum gross weight (as defined in that Table)) of one tonne or more;
- (v) caravans, ambulances and prison vans;
- (vi) vehicles constructed for a special purpose other than the carriage of persons and having no other accommodation for carrying persons than such as is incidental to that purpose;”.

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<sup>(1)</sup> S.I.1986/1078.