
STATUTORY INSTRUMENTS

1999 No. 2832

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

5. In article 5(1)—

- (a) the word “or” after sub-paragraph (b) shall be omitted;
- (b) for “, but does not apply to any motor car to which article 6 below applies.” there shall be substituted—
 - “; or
 - (d) which was transferred to a taxable person as an asset of a business or part of a business in the course of the transfer of that business or part of a business as a going concern—
 - (i) in circumstances where the transfer was treated as neither a supply of goods nor a supply of services by virtue of an Order made or having effect as if made under section 5(3) of the Act;
 - (ii) in the hands of the transferor or any predecessor of his the motor car was one to which this article applied by virtue of sub-paragraph (a), (b) or (c) above; and
 - (iii) the motor car has not been treated as supplied by virtue of this article to and by the transferor or any of his predecessors.”.