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STATUTORY INSTRUMENTS

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**1999 No. 2832**

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

**6.** After article 5(2) there shall be inserted—

“(2A) For the purposes of paragraph (1)(d) above a person is a predecessor of a transferor if—

- (a) he transferred the motor car as an asset of a business or part of a business which he transferred as a going concern—
  - (i) to the transferor, or
  - (ii) where the motor car has been the subject of more than one such transfer, to a person who made one of those transfers; and
- (b) the transfer of the motor car was treated as neither a supply of goods nor a supply of services by virtue of any Order made or having effect as if made under section 5(3) of the Act.”.