
STATUTORY INSTRUMENTS

1999 No. 2832

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

7. For article 5(3) there shall be substituted—

“(3) Where a motor car to which this article applies—

- (a) has not been supplied by the taxable person in the course or furtherance of a business carried on by him; and
- (b) is used by him such that had it been supplied to, or imported or acquired from another member State by, him at that time his entitlement to credit under section 25 of the Act in respect of the VAT chargeable on such a supply, importation or acquisition from another member State would have been wholly excluded by virtue of article 7 of the Value Added Tax (Input Tax) Order 1992⁽¹⁾,
it shall be treated for the purposes of the Act as both supplied to him for the purposes of a business carried on by him and supplied by him for the purposes of that business.”;

⁽¹⁾ S.I.1992/3222; relevant amending instruments are S.I. 1995/281, 1995/1666 and 1998/2767.