
STATUTORY INSTRUMENTS

2002 No. 1502

The Value Added Tax (Cars) (Amendment) Order 2002

1.—(1) This Order may be cited as the Value Added Tax (Cars) (Amendment) Order 2002 and comes into force on 1st July 2002.

(2) This Order shall not have effect where the taxable person took possession of the motor car pursuant to—

- (a) an assignment which is an article 5 transaction solely by virtue of article 5(4) of the Value Added Tax (Special Provisions) Order 1995⁽¹⁾ or a corresponding provision made under the Manx Act; or
- (b) a transaction forming part of a succession of two or more article 5 transactions, at least one of which was such an assignment,

if the assignment or, where there is a succession of transactions comprising two or more assignments, any of the assignments takes effect before 1st July 2002.

(3) In this article—

“article 5 transaction” means a transaction which is treated as being neither a supply of goods nor a supply of services by virtue of a provision of article 5 of the Value Added Tax (Special Provisions) Order 1995 or a corresponding provision made under the Manx Act;

“the Manx Act” means the Value Added Tax Act 1996⁽²⁾.

(1) S.I.1995/1268; relevant amending instruments are S.I. 1997/1616, S.I. 1998/760, S.I. 1999/2831, S.I. 1999/3120 and S.I. 2001/3753.

(2) Act of Tynwald 1996 c. 1.