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STATUTORY INSTRUMENTS

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**2006 No. 874**

**The Value Added Tax (Cars) (Amendment) Order 2006**

**3.** After article 4(1A) insert—

“(1AA) Paragraph (1)(a) above shall not apply where adjustment, whether or not made under regulation 38 of the Value Added Regulations 1995(1), has taken account, or may later take account, of VAT on the initial supply under the finance agreement as a result of repossession and the motor car delivered under that agreement was delivered on or after 1<sup>st</sup> September 2006.”