STATUTORY INSTRUMENTS

1979 No. 1648

VALUE ADDED TAX

The Value Added Tax (Cars) (Amendment) (No. 2) Order 1979

Made - - - -	11*th December* 1979
Laid before the House of Commons - - -	11*th December* 1979
Coming into Operation	1*st January* 1980

The Treasury, in exercise of the powers conferred on them by sections 3(9), 6(3), 6(5), 14, 21(2) and 43(1) of the Finance Act 1972(**a**) and of all other powers enabling them in that behalf, hereby make the following Order:—

1. This Order may be cited as the Value Added Tax (Cars) (Amendment) (No. 2) Order 1979 and shall come into operation on 1st January 1980.

2. Article 2(2) of the Value Added Tax (Cars) Order 1977(**b**) shall be varied by deleting the word "tons" and substituting therefor the word "tonnes" in category (b) of the list of vehicles excluded from the meaning of "motor car".

David Waddington
Peter Morrison
Two of the Lords Commissioners of Her Majesty's Treasury.

11*th December* 1979.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order converts to a convenient metric equivalent the weight limit above which vehicles are excluded from the provisions of the 1977 Order. It effectively reduces the existing limit by 107 pounds.

(**a**) 1972 c. 41, as amended by the Finance Act 1977 (c. 36).
(**b**) S.I. 1977/1795, to which there are amendments not relevant to this Order.

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