STATUTORY INSTRUMENTS

1973 No. 388

VALUE ADDED TAX

The Value Added Tax (Cars) (Amendment) Order 1973

Made - - - - - - -	*5th March* 1973
Laid before the House of Commons	*6th March* 1973
Coming into Operation - - -	*1st April* 1973

The Treasury, in exercise of the powers conferred on them by sections 6(1) 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) Order 1973 and shall come into operation on 1st April 1973.

2. The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3. The Value Added Tax (Cars) Order 1972(c) shall be amended by adding at the end of Article 5(2)(*b*) thereof the following—

" or that any amount to take account of purchase tax charged on the motor car or other vehicle is to be treated as an amount to be so deducted."

Tim Fortescue,
V. H. Goodhew,
Two of the Lords Commissioners of Her Majesty's Treasury.

5th March 1973.

EXPLANATORY NOTE

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

This Order brings within the value added tax certain motor cars which are self-supplied by taxable persons for their own use and which are also the subject of a claim under the rebate scheme for stocks which have borne purchase tax. This ensures that such cars are placed in the same position as other cars as regards payment of value added tax.

(a) 1972 c. 41. (b) 1889 c. 63. (c) S.I. 1972/1970 (1972 III, p. 5877).

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