STATUTORY INSTRUMENTS

1999 No. 2831

VALUE ADDED TAX

The Value Added Tax (Special Provisions) (Amendment) Order 1999

Made - - - - - - - -	*14th October 1999*
Laid before the House of Commons	*15th October 1999*
Coming into force - - - - -	*1st December 1999*

The Treasury, in exercise of the powers conferred on them by section 50A(1) of the Value Added Tax Act 1994(**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 (Special Provisions) (Amendment) Order 1999 and shall come into force on 1st December 1999.

2. In article 2 of the Value Added Tax (Special Provisions) Order 1995(**b**) for the definition of "motor car" there shall be substituted—

> ""Motor car" means any motor vehicle of a kind normally used on public roads which has three or more wheels and either—
>
> (a) is constructed or adapted solely or mainly for the carriage of passengers; or
>
> (b) has to the rear of the driver's seat roofed accommodation which is fitted with side windows or which is constructed or adapted for the fitting of side windows;
>
> but does not include—
>
> (i) vehicles capable of accommodating only one person;
>
> (ii) vehicles which meet the requirements of Schedule 6 to the Road Vehicles (Construction and Use) Regulations 1986(**c**) and are capable of carrying twelve or more seated persons;
>
> (iii) vehicles of not less than three tonnes unladen weight (as defined in the Table to regulation 3(2) of the Road Vehicles (Construction and Use) Regulations 1986);
>
> (iv) vehicles constructed to carry a payload (the difference between a vehicle's kerb weight (as defined in the Table to regulation 3(2) of the Road Vehicles (Construction and Use) Regulations 1986) and its maximum gross weight (as defined in that Table)) of one tonne or more;
>
> (v) caravans, ambulances and prison vans;
>
> (vi) vehicles constructed for a special purpose other than the carriage of persons and having no other accommodation for carrying persons than such as is incidental to that purpose;".

Jim Dowd
Bob Ainsworth
Two of the Lords Commissioners
of Her Majesty's Treasury

14th October 1999

(**a**) 1994 c. 23; section 50A was inserted by section 24(1) of the Finance Act 1995 (c. 4).
(**b**) S.I. 1995/1268; to which there are no relevant amending instruments.
(**c**) S.I. 1986/1078.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st December 1999 amends the Value Added Tax (Special Provisions) Order 1995 (S.I. 1995/1268).

Article 3 of the Order amends article 2 of the Value Added Tax (Special Provisions) Order to remove London-type taxis and twelve seater vehicles that do not meet road safety regulations from the exceptions to the definition of "motor car". It adds to the exceptions to the definition vehicles that have a payload of one tonne or more.

ISBN 0-11-085378-4

9 780110 853789

£1.00p

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WO 5583 10/99 455507 19585