



VALUE ADDED TAX

VALUE ADDED TAX (MOTOR VEHICLES FOR THE HANDICAPPED)

ORDER 1993

Laid before Tynwald 16th March, 1993

Coming into operation 29th December 1992

In exercise of the powers conferred on the Treasury by section 12(4) of the Value Added Tax and Other Taxes Act 1973(a) and of all other powers enabling it in that behalf, the following Order is hereby made:-

Citation and commencement

1. This Order may be cited as the Value Added Tax (Motor Vehicles for the Handicapped) Order 1993 and shall be deemed to have come into operation on 29th December 1992.
2. Group 14 of Schedule 4 to the Value Added Tax and Other Taxes Act 1973 shall be varied by adding after item 12 the following item -
  - "12A. The sale of a motor vehicle which had been let on hire in the circumstances described in item 12, where such sale constitutes the first supply of the vehicle after the end of the period of such letting."

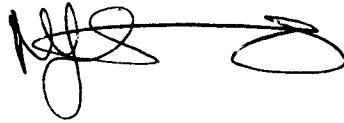
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(a) c.1.

Price 30p.

Made this 25th day of February

1993

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke.

Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order adds a new item 12A to Group 14 in Schedule 4 to the Value Added Tax and Other Taxes Act 1973.

It ensures that vehicles let on a zero-rated basis to qualifying handicapped persons are chargeable to value added tax at the nil rate when sold at the end of the period of hire.

The Order gives relief statutorily for one that has hitherto applied in practice.