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## 1984 No. 959

## VALUE ADDED TAX

**The Value Added Tax (Handicapped Persons) (No. 2) Order 1984**

<i>Made - - - -</i>	10th July 1984
<i>Laid before the House of Commons</i>	11th July 1984
<i>Coming into Operation</i>	1st September 1984

The Treasury, in exercise of the powers conferred on them by sections 16(4) and 48(6) of the Value Added Tax Act 1983(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 (Handicapped Persons) (No. 2) Order 1984 and shall come into operation on 1st September 1984.

2. Group 14 of Schedule 5(b) to the Value Added Tax Act 1983 shall be varied by adding—

(a) the following item:

“12. The letting on hire of a motor vehicle for a period of not less than three years to a handicapped person in receipt of a mobility allowance or mobility supplement where the lessor’s business consists predominantly of the provision of motor vehicles to such persons.”;

(b) the following notes:

“(6) Item 12 applies only—

(a) where the vehicle is unused at the commencement of the period of letting;

(b) where the consideration for the letting consists wholly or partly of sums paid to the lessor by the Department of Health and Social Security on behalf of the lessee in respect of the mobility allowance or mobility supplement to which he is entitled; and

(c) to contracts of hire entered into on or after 1st September 1984.

(7) In item 12 “mobility allowance” is a mobility allowance within the meaning of section 37A of the Social Security Act 1975(c) or section

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(a) 1983 c. 55.

(b) Schedule 5 was varied by S.I. 1984/489.

(c) 1975 c. 14; section 37A was inserted by section 22(1) of the Social Security Pensions Act 1975 (c. 60) and amended by section 3 of the Social Security Act 1979 (c. 18).

37A of the Social Security (Northern Ireland) Act 1975(a); and “mobility supplement” is a mobility supplement within the meaning of article 26A of the Naval, Military and Air Forces etc. (Disablement and Death) Service Pensions Order 1983(b) or article 25A of the Personal Injuries (Civilians) Scheme 1983(c).”.

*Alastair Goodlad,*  
*T. Garel-Jones,*  
Two of the Lords Commissioners,  
of Her Majesty’s Treasury.

10th July 1984.

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#### EXPLANATORY NOTE

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

This Order provides relief from value added tax by zero-rating the leasing of motor vehicles, in circumstances specified in the Order, to handicapped persons in receipt of mobility allowances and supplements. The relief applies to leases for three years or more entered into on or after 1st September 1984.

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(a) 1975 c. 15 (N.I.); section 37A was inserted by article 24 of the Social Security Pensions (Northern Ireland) Order 1975 (S.I. 1975/1503 (N.I. 15)).

(b) S.I. 1983/883, amended by S.I. 1983/1116, 1521.

(c) S.I. 1983/686, amended by S.I. 1983/1164, 1540.



SI 1984/959  
ISBN 0-11-046959-3



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