
STATUTORY INSTRUMENTS

2001 No. 753

The Value Added Tax (Passenger Vehicles) Order 2001

3. After Note (4C) there shall be inserted—

“(4D) Item 4(a) includes the transport of passengers in a vehicle—

- (a) which is designed, or substantially and permanently adapted, for the safe carriage of a person in a wheelchair or two or more such persons, and
- (b) which, if it were not so designed or adapted, would be capable of carrying no less than 10 persons.”.