STATUTORY INSTRUMENTS

1973 No. 1748

CAR TAX

The Car Tax (United Kingdom and Isle of Man) (No. 2) Order 1973

Made - - -	*24th October* 1973
Coming into Operation	*24th October* 1973

At the Court at Buckingham Palace, the 24th day of October 1973

Present,

The Queen's Most Excellent Majesty in Council

Whereas an Act of Tynwald entitled the Value Added Tax and Other Taxes Act 1973(**a**) has been passed making, in relation to the Isle of Man, provision similar to the provision made by section 52 of the Finance Act 1972(**b**) with respect to the car tax:

And whereas by section 9 of the Finance Act 1973(**c**) paragraph 7 of Schedule 7 to the Finance Act 1972 has been amended by the addition of the words specified in that section:

And whereas by the Value Added Tax and Car Tax (No. 2) Order 1973(**d**) the Finance Board under and by virtue of the powers conferred on it by section 52 of the Value Added Tax and Other Taxes Act 1973 has made similar provision for the Isle of Man by amending paragraph 7 of Schedule 7 to the Value Added Tax and Other Taxes Act 1973 by the addition of the words specified in Article 5 of that Order:

Now, therefore, Her Majesty, in pursuance of paragraph 28 of Schedule 7 to the Finance Act 1972 and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows—

1.—(1) This Order may be cited as the Car Tax (United Kingdom and Isle of Man) (No. 2) Order 1973 and shall come into operation on 24th October 1973.

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

2.—(1) Paragraph 7 of Schedule 7 to the Finance Act 1972, as amended, shall have effect as if for the words "United Kingdom" therein there were substituted the words "United Kingdom and the Isle of Man".

(**a**) Acts of Tynwald 1973 Ch. 1.
(**b**) 1972 c. 41.
(**c**) 1973 c. 51.
(**d**) Govt. Circular 82/73.
(**e**) 1889 c. 63.

(2) Paragraph 7 of Schedule 7 to the Value Added Tax and Other Taxes Act 1973, as amended, shall have effect as if for the words "Isle of Man" therein there were substituted the words "Isle of Man and the United Kingdom".

W. G. Agnew.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order makes provision for the amendments effected to paragraph 7 of Schedule 7 to the Finance Act 1972 (an Act of Parliament) and to paragraph 7 of Schedule 7 to the Value Added Tax and Other Taxes Act 1973 (an Act of Tynwald) to be themselves amended, so that the United Kingdom and the Isle of Man continue to be treated as a single area for the purposes of the car tax.

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