STATUTORY INSTRUMENTS

1973 No. 1749

VALUE ADDED TAX

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

Made - - - 24*th October* 1973

Coming into Operation 24*th 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 Part I of the Finance Act 1972(**b**) with respect to value added tax:

And whereas by section 7 of the Finance Act 1973(**c**) section 24 of the Finance Act 1972 has been amended by the insertion of subsection 2(A):

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 section 24 of the Value Added Tax and Other Taxes Act 1973:

Now, therefore, Her Majesty, in pursuance of section 50 of 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 Value Added 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 foı the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

2.—(1) Section 24(2A) of the Finance Act 1972 shall have effect as if for the words "United Kingdom" in the first place where they occur there were substituted "United Kingdom or the Isle of Man" and in the second place where they occur there were substituted "United Kingdom and the Isle of Man".

(2) Section 24(2A) of the Value Added Tax and Other Taxes Act 1973 shall have effect as if for the words "Isle of Man" in the first place where they occur there were substituted "Isle of Man or the United Kingdom" and in the second place where they occur there were substituted "Isle of Man and the United Kingdom".

W. G. Agnew.

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

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order makes the necessary provisions to secure that persons may be treated as not being taxable persons under section 24 (2A) of the Finance Act 1972 (an Act of Parliament) or section 24 (2A) of the Value Added Tax and Other Taxes Act 1973 (an Act of Tynwald) as if references therein to the United Kingdom or the Isle of Man were to both places.

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