STATUTORY INSTRUMENTS

1974 No. 554

VALUE ADDED TAX

The Value Added Tax (United Kingdom and Isle of Man) Order 1974

Made - - -	26*th March* 1974
Coming into Operation	26*th March* 1974

At the Court at Windsor Castle, the 26th day of March 1974

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 the Treasury, in exercise of the powers conferred on them by sections 12(4) and 13(2) of the Finance Act 1972, have made the Value Added Tax (General) (No. 2) Order 1973(**c**):

And whereas the Treasury, in exercise of the powers conferred on them by item 5 of Group 9 in Schedule 4 to the Finance Act 1972, have made the Value Added Tax (Finance and Insurance) (No. 2) Order 1973(**d**):

And whereas the Finance Board, in exercise of the powers conferred on it by sections 12(4) and 13(2) of the Value Added Tax and Other Taxes Act 1973, has made the Value Added Tax (Isle of Man) (General) Order 1974(**e**):

And whereas the Finance Board, in exercise of the powers conferred on it by item 5 of Group 9 in Schedule 4 to the Value Added Tax and Other Taxes Act 1973, has made the Value Added Tax (Isle of Man) (Finance and Insurance) Order 1974(**f**):

Now, therefore, Her Majesty, in pursuance of section 50 of the Finance Act 1972 and 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) Order 1974 and shall come into operation on 26th March 1974.

(a) Acts of Tynwald 1973 Ch. 1.
(b) 1972 c. 41.
(c) S.I. 1973/2151 (1973 III, p. 7429).
(d) S.I. 1973/2150 (1973 III, p. 7427).
(e) Govt. Circular 16/1974.
(f) Govt. Circular 15/1974.

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

2.—(1) In the Value Added Tax (General) (No. 2) Order 1973 for the words "United Kingdom" in Article 5(*a*) and (*c*) there shall be substituted "United Kingdom or the Isle of Man".

(2) In the Value Added Tax (Isle of Man) (General) Order 1974 for the words "Isle of Man" in Article 5(*a*) and (*c*) there shall be substituted "Isle of Man or the United Kingdom".

3. In the Schedule to the Value Added Tax (Finance and Insurance) (No. 2) Order 1973—

(1) For the words "United Kingdom" in the following places where they occur—

(*a*) paragraph 1,
(*b*) the first place in paragraph 2,
(*c*) the first place in paragraph 2(*b*),
(*d*) paragraph 4(*a*), and
(*e*) the second place in paragraph 5(*b*)

there shall be substituted "United Kingdom or the Isle of Man".

(2) For the words "United Kingdom" in the following places where they occur—

(*a*) the second place in paragraph 2(*b*),
(*b*) paragraph 4(*b*),
(*c*) the first place in paragraph 5, and
(*d*) the first place in paragraph 5(*b*)

there shall be substituted "both the United Kingdom and the Isle of Man".

4. In the Schedule to the Value Added Tax (Isle of Man) (Finance and Insurance) Order 1974—

(1) For the words "Isle of Man" in the following places where they occur—

(*a*) paragraph 1,
(*b*) the first place in paragraph 2,
(*c*) the first place in paragraph 2(*b*),
(*d*) paragraph 4(*a*), and
(*e*) the second place in paragraph 5(*b*)

there shall be substituted "Isle of Man or the United Kingdom".

(2) For the words "Isle of Man" in the following places where they occur—

(*a*) the second place in paragraph 2(*b*),
(*b*) paragraph 4(*b*),
(*c*) the first place in paragraph 5, and
(*d*) the first place in paragraph 5(*b*)

there shall be substituted "both the Isle of Man and the United Kingdom".

W. G. Agnew.

(a) 1889 c. 63.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order makes the necessary provisions to secure that the zero rating of supplies of certain services as specified in the Orders referred to made under either the Finance Act 1972 (an Act of Parliament) or the Value Added Tax and Other Taxes Act 1973 (an Act of Tynwald) shall apply as if references therein to the United Kingdom or the Isle of Man included both places.

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