STATUTORY INSTRUMENTS

1975 No. 2158

VALUE ADDED TAX

The Value Added Tax (United Kingdom and Isle of Man) Order 1975

Made - - - - 19*th December* 1975

Coming into Operation 19*th December* 1975

At the Court at Buckingham Palace, the 19th day of December 1975

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:

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) Order 1975 and shall come into operation on the 19th December 1975.

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

2.—(1) The Value Added Tax (General) (Amendment) Regulations 1975**(d)** shall have effect as if, for the words "United Kingdom" where they occur in Regulations 6 and 7 thereof, there were substituted the words "United Kingdom or the Isle of Man".

(2) The Value Added Tax (Isle of Man) (General) (Amendment) Regulations 1975**(e)** shall have effect as if, for the words "Isle of Man" where they occur in Regulations 6 and 7 thereof, there were substituted the words "Isle of Man or the United Kingdom".

3.—(1) The Value Added Tax ("Do-It-Yourself" Builders) (Relief) Regulations 1975**(f)** shall have effect as if, for the words "United Kingdom" in the Schedule thereto, there were substituted the words "United Kingdom or the Isle of Man".

(a) Acts of Tynwald 1973 Ch. 1.
(b) 1972 c. 41.
(c) 1889 c. 63.
(d) S.I. 1975/616 (1975 I, p. 2214).
(e) Govt. Circular 59/75.
(f) S.I. 1975/649 (1975 I, p. 2330).

(2) The Value Added Tax (Isle of Man) ("Do-It-Yourself" Builders) (Relief) Regulations 1975**(a)** shall have effect as if the reference to the United Kingdom in the Schedule thereto, as construed under Regulation 2(2) thereof, was a reference to the Isle of Man or the United Kingdom.

4.—(1) The Value Added Tax (General) (Amendment) (No. 2) Regulations 1975**(b)** shall have effect as if, for the words "United Kingdom" in Regulation 4(*d*) thereof, there were substituted the words "United Kingdom or the Isle of Man".

(2) The Value Added Tax (Isle of Man) (General) (Amendment) (No. 2) Regulations 1975**(c)** shall have effect as if, for the words "Isle of Man" in Regulation 4(*d*) thereof, there were substituted the words "Isle of Man or the United Kingdom".

5.—(1) The Value Added Tax (Treatment of Transactions) (No. 1) Order 1975**(d)** shall have effect as if, for the words "United Kingdom" in Article 3 thereof, there were substituted the words "United Kingdom or the Isle of Man".

(2) The Value Added Tax (Isle of Man) (Treatment of Transactions) Order 1975**(e)** shall have effect as if, for the words "Isle of Man" in Article 3 thereof, there were substituted the words "Isle of Man or the United Kingdom".

6.—(1) The Value Added Tax (Imported Goods) Relief Order 1975**(f)** shall have effect as if, for the words "United Kingdom" in Articles 3 and 5 thereof, there were substituted the words "United Kingdom or the Isle of Man".

(2) The Value Added Tax (Isle of Man) (Imported Goods) Relief Order 1975**(g)** shall have effect as if, for the words "Isle of Man" in Articles 3 and 5 thereof, there were substituted the words "Isle of Man or the United Kingdom".

N. E. Leigh.

(a) Govt. Circular 69/75.
(b) S.I. 1975/1275 (1975 II, p. 4296).
(c) Govt. Circular 96/75.
(d) S.I. 1975/1432 (1975 III, p. 4811).
(e) Govt. Circular 128/75.
(f) S.I. 1975/1491 (1975 III, p. 4988).
(g) Govt. Circular 115/75.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order is made as a consequence of the making of the Value Added Tax (General) (Amendment) Regulations 1975, the Value Added Tax (Isle of Man) (General) (Amendment) Regulations 1975, the Value Added Tax ("Do-It-Youself" Builders) (Relief) Regulations 1975, the Value Added Tax (Isle of Man) ("Do-It-Yourself" Builders) (Relief) Regulations 1975, the Value Added Tax (General) (Amendment) (No. 2) Regulations 1975, the Value Added Tax (Isle of Man) (General) (Amendment) (No. 2) Regulations 1975, the Value Added Tax (Treatment of Transactions) (No. 1) Order 1975, the Value Added Tax (Isle of Man) (Treatment of Transactions) Order 1975, the Value Added Tax (Imported Goods) Relief Order 1975 and the Value Added Tax (Isle of Man) (Imported Goods) Relief Order 1975.

This Order now makes the necessary provisions to secure that in respect of these instruments value added tax shall be charged under either the Finance Act 1972 (an Act of Parliament) or 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 included both places but that tax is not charged under both Acts in respect of the same transaction.

SI 1975/2158
ISBN 0-11-052158-7

