STATUTORY INSTRUMENTS

1977 No. 818

VALUE ADDED TAX

The Value Added Tax (United Kingdom and Isle of Man) Order 1977

Made - - - - 11*th May* 1977

Coming into Operation 11*th May* 1977

At the Court at Buckingham Palace, the 11th day of May 1977

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 1977 and shall come into operation on 11th May 1977.

(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. In the Value Added Tax (Machine Tools) Order 1976**(d)** in Article 3(*a*) for the words "United Kingdom" there shall be substituted "United Kingdom or the Isle of Man".

3. In the Value Added Tax (Isle of Man) (Machine Tools) Order 1977**(e)** in Article 2(*a*) for the words "Isle of Man" there shall be substituted "Isle of Man or the United Kingdom".

N. E. Leigh,
Clerk of the Privy Council.

(a) Acts of Tynwald 1973 Ch. 1. **(b)** 1972 c. 41. **(c)** 1889 c. 63.
(d) S.I. 1976/2026 (1976 III, p. 5626). **(e)** Government Circular 61/77.

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 (Machine Tools) Order 1976 and the Value Added Tax (Isle of Man) (Machine Tools) Order 1977.

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 the tax is not charged under both Acts in respect of the same transaction.

SI 1977/818
ISBN 0-11-070818-0

