STATUTORY INSTRUMENTS

1978 No. 1621

VALUE ADDED TAX

The Value Added Tax (United Kingdom and Isle of Man) Order 1978

Made - - - - 15*th November* 1978
Coming into Operation 15*th November* 1978

At the Court at Buckingham Palace, the 15th day of November 1978

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), 13(2) and 43(1) of the Finance Act 1972, as amended by the Finance Act 1977(**c**), and section 17(2) of the Finance (No. 2) Act 1975(**d**), have made the Value Added Tax (Consolidation) Order 1978(**e**) replacing the Value Added Tax (Consolidation) Order 1977(**f**) which it also revokes:

And whereas the Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 3(1), 12(7) and 30 of the Finance Act 1972, have made the Value Added Tax (General) (Amendment) (No. 2) Regulations 1978(**g**):

And whereas the Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 3(1), 12(7) and 30 of the Value Added Tax and Other Taxes Act 1973, have made the Value Added Tax (Isle of Man) (General) (Amendment) (No. 2) Regulations 1978(**h**):

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 1978 and shall come into operation on 15th November 1978.

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

(**a**) Acts of Tynwald 1973 Ch. 1.
(**b**) 1972 c. 41.
(**c**) 1977 c. 36.
(**d**) 1975 c. 45.
(**e**) S.I. 1978/1064.
(**f**) S.I. 1977/2092.
(**g**) S.I. 1978/972.
(**h**) Government Circular 170/78.
(**i**) 1889 c. 63.

2. The Value Added Tax (Consolidation) Order 1978 shall have effect as if in Schedule 1 thereof—

(1) for the words "United Kingdom" in each place where they occur in Group 9, items 1, 3, 4, 9 and 11(*c*), Group 10, items 9 and 11 and Group 15, note (3), there were substituted "United Kingdom and the Isle of Man";

(2) for the words "United Kingdom" in each place where they occur in Group 9, items 10 and 11(*a*) and notes (5) and (7), Group 10, item 12 and note (7), Group 12, items 1, 2, 3, 4 and 5 and note (3) and Group 15, item 4, there were substituted "United Kingdom or the Isle of Man";

(3) for the words "United Kingdom" in the first place where they occur in Group 9, item 2, there were substituted "United Kingdom and the Isle of Man", and in the second and third places where they occur in that item, there were substituted "United Kingdom or the Isle of Man";

(4) for item 5 in Group 10 there were substituted—
"Transport of passengers or freight outside both the United Kingdom and the Isle of Man or to or from a place outside both the United Kingdom and the Isle of Man.";

(5) for the words "United Kingdom" in the first and second places where they occur in Group 15, item 2, there were substituted "United Kingdom or the Isle of Man";

(6) for the words "the United Kingdom" in the third place where they occur in Group 15, item 2, there were substituted "both the United Kingdom and the Isle of Man";

(7) for the words "the United Kingdom" where they occur in Group 15, notes (4) and (5), there were substituted "both the United Kingdom and the Isle of Man".

3.—(1) The Value Added Tax (General) Regulations 1977(**a**), as amended by the Value Added Tax (General) (Amendment) (No. 2) Regulations 1978(**b**), shall have effect as if, in Regulations 49 and 50, for the words "United Kingdom" in the first place where they occur in each Regulation, there were substituted "United Kingdom or the Isle of Man", and in the second place where they occur in each Regulation, there were substituted "United Kingdom and the Isle of Man".

(2) The Value Added Tax (Isle of Man) (General) Regulations 1977(**c**), as amended by the Value Added Tax (Isle of Man) (General) (Amendment) (No. 2) Regulations 1978(**d**), shall have effect as if, in Regulations 49 and 50, for the words "Isle of Man" in the first place where they occur in each Regulation, there were substituted "Isle of Man or the United Kingdom", and in the second place where they occur in each Regulation, there were substituted "Isle of Man and the United Kingdom".

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

(**a**) S.I. 1977/1759. (**b**) S.I. 1978/972. (**c**) Government Circular 237/77.
(**d**) Government Circular 170/78.

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 (Consolidation) Order 1978, the Value Added Tax (General) (Amendment) (No. 2) Regulations 1978 and the Value Added Tax (Isle of Man) (General) (Amendment) (No. 2) Regulations 1978.

This Order now makes the necessary provision 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 1978/1621
ISBN 0-11-084621-4

