STATUTORY INSTRUMENTS

1977 No. 2111 (L. 31)

SHERIFF, ENGLAND

The Sheriffs' Fees (Amendment No. 2) Order 1977

Made - - - - 15*th December* 1977
Coming into Operation 3*rd January* 1978

The Lord Chancellor, in exercise of the powers conferred on him by section 20(2) of the Sheriffs Act 1887(**a**), with the advice and consent of the Judges of the Court of Appeal and the High Court, and with the concurrence of the Treasury, hereby makes the following Order:—

1.—(1) This Order may be cited as the Sheriffs' Fees (Amendment No. 2) Order 1977 and shall come into operation on 3rd January 1978.

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

2. Where Value Added Tax is chargeable in respect of the provision of any service for which a fee is prescribed in the Order made under section 20(2) of the Sheriffs Act 1887 and dated 8th July 1920(**c**), as amended(**d**), or in the Order made under the said section 20(2) and dated 2nd May 1921(**e**), as amended(**f**), there shall be payable in addition to that fee the amount of the Value Added Tax.

Dated 9th December 1977. *Elwyn-Jones*, C.

Dated 13th December 1977. *Widgery*, C.J.
Denning, M.R.
George-Baker, P.

We concur,

Dated 15th December 1977.

T. E. Graham,
J. Dormand,
Two of the Lords Commissioners
of Her Majesty's Treasury.

(**a**) 1887 c. 55. (**b**) 1889 c. 63. (**c**) S.R. & O. 1920/1250 (Rev. XX, p. 734: 1920 II, p. 673).
(**d**) S.I. 1956/502, 2081, 1962/2417, 1971/808, 1975/694, 1977/416 (1956 II, pp. 2222, 2224; 1962 III, p. 3311; 1971 II, p. 2307; 1975 I, p. 2523; 1977 I, p. 1299).
(**e**) S.R. & O. 1921/827 (Rev. XX, p. 736: 1921, p. 1226).
(**f**) S.I. 1971/808, 1977/416 (1971 II, p. 2307; 1977 I, p. 1299).

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order provides for the payment of Value Added Tax in addition to the amount of any prescribed sheriffs' fee where the tax is chargeable in respect of the service to which that fee relates. The amendment is made necessary by the substitution of a new section 45 of the Finance Act 1972 (c.41) by section 14 of, and paragraph 13 of Schedule 6 to, the Finance Act 1977 (c.36).

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