STATUTORY INSTRUMENTS

1975 No. 2011

VALUE ADDED TAX

The Value Added Tax (Construction of Buildings, etc.) (No. 3) Order 1975

Made - - - -	*3rd December* 1975
Laid before the House of Commons -	*4th December* 1975
Coming into Operation	*1st March* 1976

The Treasury, in exercise of the powers conferred upon them by sections 12(4) and 43(1) of the Finance Act 1972(a), hereby make the following Order:—

1. This Order may be cited as the Value Added Tax (Construction of Buildings, etc.) (No. 3) Order 1975 and shall come into operation on 1st March 1976.

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

3. Item 3 of Group 8 of Schedule 4 to the Finance Act 1972 as amended (c) shall be deleted and there shall be substituted therefor the following:—

"3. The supply, by a person supplying services within Item 2 and in connection with those services, of materials or of builder's hardware, sanitary ware or other articles of a kind ordinarily installed by builders as fixtures.".

Donald R. Coleman,
James A. Dunn,
Two of the Lords Commissioners of Her Majesty's Treasury.

3rd December 1975.

EXPLANATORY NOTE

(This Note is not part of the Order.)

Under Item 2 of Group 8 of Schedule 4 to the Finance Act 1972, the supply of certain services in the course of construction, alteration or demolition of any building or of any civil engineering work is zero-rated for value added tax. Under Item 3, certain goods are also zero-rated if they are supplied "in connection with" such zero-rated services.

This Order amends Item 3 of Group 8 so that the zero-rate applies only when the supplies of services and of connected goods are made by the same person.

(a) 1972 c. 41. (b) 1889 c. 63.

(c) The relevant amending instrument is S.I. 1974/1146 (1974 II, p. 4374).

SI 1975/2011
ISBN 0-11-052011-4

