STATUTORY INSTRUMENTS

1975 No. 2012

VALUE ADDED TAX

The Value Added Tax (Containers) (Variation) 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 (Containers) (Variation) 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. Group 10 of Schedule 4 to the Finance Act 1972 as amended(**c**) is hereby varied—

(*a*) by the deletion of Item 11 thereof; and

(*b*) by the deletion of Note (4) thereof and the renumbering of Note (5) as (4).

Donald R. Coleman,
James A. Dunn,

3rd December 1975.

Two of the Lords Commissioners of Her Majesty's Treasury.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order removes the hire of international freight containers from the zero-rating provisions of Schedule 4 to the Finance Act 1972 as such relief is now provided in the Value Added Tax (General) Regulations 1974 (S.I. 1974/1379).

(a) 1972 c. 41. (b) 1889 c. 63.
(c) The relevant amending instrument is S.I. 1974/1146 (1974 II, p. 4374).

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