STATUTORY INSTRUMENTS

1975 No. 2009

VALUE ADDED TAX

The Value Added Tax (Exhibition Sites) 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 13(2) 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 (Exhibition Sites) 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 1 of Group 1 of Schedule 5 to the Finance Act 1972 as amended(**c**) is hereby amended by the deletion of the word "vessel." and the substitution therefor of the words

"vessel; and

(*g*) the provision to an exhibitor of a site or space at any exhibition, or similar event, organised wholly or mainly for the display or advertisement of goods or services."; and accordingly at the end of paragraph (*e*) thereof the word "and" shall be deleted.

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.*)

Under Group 1 of Schedule 5 to the Finance Act 1972, the rent paid by an exhibitor at a trade exhibition or similar event for the use of his site is exempt from value added tax. This Order adds the provision of such a site to the supplies which are excluded from the exemption so that the rent is liable to value added tax at the standard rate.

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

SI 1975/2009
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