STATUTORY INSTRUMENTS

1975 No. 2013

VALUE ADDED TAX

The Value Added Tax (Food) 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 (Food) 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. In this Order the words "the Group" mean Group 1 of Schedule 4 to the Finance Act 1972 as amended **(c)**.

4. Item No. 2 of the excepted items in the Group shall be deleted and there shall be substituted therefor the following:—

"Chocolates, sweets and similar confectionery (including drained, glacé or crystallized fruits); and biscuits and other confectionery (not including cakes) wholly or partly covered with chocolate or some product similar in taste and appearance.".

5. Item No. 1 of the items overriding the exceptions in the Group shall be deleted and there shall be subtituted therefor the following:—

"Yoghurt unsuitable for immediate consumption when frozen.".

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

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

6. Note 4 to the Group shall be deleted and there shall be substituted therefor the following:—

"Item 1 of the items overriding the exceptions relates to Item 1 of the excepted items; Items 2 and 3 of the items overriding the exceptions relate to Item 2 of the excepted items and Items 4 to 6 of the items overriding the exceptions relate to Item 4 of the excepted items.".

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.)

This Order adds biscuits and other confectionery wholly or partly covered with a product similar to chocolate to the existing exclusion from zero-rating of chocolate biscuits and other confectionery; and provides in a new overriding Item No. 1 for frozen yoghurt to be zero-rated if unsuitable for immediate consumption when frozen.

SI 1975/2013
ISBN 0-11-052013-0

