STATUTORY INSTRUMENTS

1975 No. 2010

VALUE ADDED TAX

The Value Added Tax (Higher Rate) (No. 2) 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 section 17(2) of the Finance (No. 2) Act 1975(**a**), hereby make the following Order:—

1. This Order may be cited as the Value Added Tax (Higher Rate) (No. 2) 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 Item 5 of Group 1 of Schedule 7 to the Finance (No. 2) Act 1975 paragraphs (*a*) and (*c*) shall be deleted and there shall be substituted therefor the following:—

"(*a*) nuts, bolts, screws, screw caps, nails, washers, eyelets, rivets, pins, studs, buckles, engineers' keys, hose fittings, tube fittings, springs, bushes, bearings and magnets;"
and

"(*c*) electric batteries, fuses, mains plugs, electric filament light bulbs, fluorescent tubes, tags and terminals;".

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 excludes certain parts of general use from the scope of Schedule 7 to the Finance (No. 2) Act 1975.

(a) 1975 c. 45. (b) 1889 c. 63.

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