STATUTORY INSTRUMENTS

1977 No. 1849

VALUE ADDED TAX

The Value Added Tax (International Services) (No. 2) Order 1977

Made - - - -	10*th November* 1977
Laid before the House of Commons - -	14*th November* 1977
Coming into Operation	1*st January* 1978

The Treasury, in exercise of the powers conferred on them by sections 12(4) and 43(1) of the Finance Act 1972(**a**) and of all other powers enabling them in that behalf, hereby make the following Order:—

1. This Order may be cited as the Value Added Tax (International Services) (No. 2) Order 1977 and shall come into operation on 1st January 1978.

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 9 of Schedule 4 to the Finance Act 1972 as amended(**c**) shall be varied as follows:—

(*a*) in the first line of item 6 the words "in a country" shall be deleted and there shall be substituted therefor the words "in a country, other than the Isle of Man,";

(*b*) in the eighth line of item 7 the words "a place" shall be deleted and there shall be substituted therefor the words "a place, other than the Isle of Man,";

(*c*) in the seventh line of item 8 the semi-colon shall be deleted and there shall be substituted therefor a comma and the words "other than goods for removal to the Isle of Man;";

(*d*) in the last line of item 9 the fullstop shall be deleted and there shall be substituted therefor the words "other than the Isle of Man.".

Donald R. Coleman,

J. Dormand,

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

10th November 1977.

(**a**) 1972 c. 41. (**b**) 1889 c. 63.
(**c**) The relevant amending instrument is S.I. 1977/1791 (1977 III, p. 5131)

EXPLANATORY NOTE

(This Note is not part of the Order.)

The Value Added Tax (International Services) Order 1977, amended Group 9 of the zero rate Schedule 4 to the Finance Act 1972.

This Order amends the Group further by excluding the Isle of Man, which is not a member State of the European Economic Community, from the zero rate provisions in items 6, 7, 8 and 9 of the Group.

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