STATUTORY INSTRUMENTS

1980 No. 866

VALUE ADDED TAX

The Value Added Tax (Isle of Man) (No. 2) Order 1980

Made - - - -	24*th June* 1980
Coming into Operation	24*th June* 1980

At the Court at Buckingham Palace, the 24th day of June 1980

Present,
The Queen's Most Excellent Majesty in Council

Whereas an Agreement between the government of the United Kingdom and the government of the Isle of Man**(a)** was signed in London on 15th October 1979 whereby both countries are to be treated as a single area for the purposes of value added tax charged under the Finance Act 1972**(b)** and value added tax charged under the Value Added Tax and Other Taxes Act 1973 (an Act of Tynwald)**(c)**;

And whereas the Treasury, in exercise of the powers conferred on them by sections 12(4) and 43(1) of the United Kingdom Act have made the Value Added Tax (Gold) Order 1980**(d)** varying Schedule 4 of the United Kingdom Act by substituting for Group 12 thereof the wording contained in Article 2 of the said Order;

And whereas the Treasury, in exercise of the powers conferred on them by sections 12(4) and 43(1) of the United Kingdom Act, have made the Value Added Tax (Transport) Order 1980**(e)** varying Schedule 4 of the United Kingdom Act by substituting for item 12 of Group 10 thereof the wording contained in Article 2 of the said Order:

And whereas the Treasury, in exercise of the powers conferred on them by sections 3(9), 6(3), 6(5), 14, 21(2) and 43(1) of the United Kingdom Act, have made the Value Added Tax (Cars) Order 1980**(f)** replacing the Value Added Tax (Cars) Order 1977**(g)** which it also revokes:

Now, therefore, Her Majesty, in pursuance of section 6 of the Isle of Man Act 1979**(h)** and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows—

1.—(1) This Order may be cited as the Value Added Tax (Isle of Man) (No. 2) Order 1980 and shall come into operation on 24th June 1980.

(2) In this Order—

"the United Kingdom Act" means the Finance Act 1972, and

"the Manx Act" means the Value Added Tax and Other Taxes Act 1973

and any other word or expression used in this Order to which meaning is given

(a) Cmnd. 7747. **(b)** 1972 c. 41; as amended by the Finance Act 1977 (c. 36).
(c) Acts of Tynwald 1973 c. 1; as amended by G.C. 171/77.
(d) S.I. 1980/303. **(e)** S.I. 1980/305. **(f)** S.I. 1980/442.
(g) S.I. 1977/1795; as amended by S.I. 1979/819, 1648. **(h)** 1979 c. 58.

in or under Part I of the United Kingdom Act shall have, except where the context otherwise requires, the same meaning in this Order as in or under that Part of that Act.

(3) For the purposes of this Order, the Interpretation Act 1978**(a)** shall apply to the Manx Act and to any instrument of a legislative character made thereunder as if the Manx Act were an Act of Parliament.

(4) The modifications provided for by this Order shall have effect only for the purposes of the Agreement between the government of the United Kingdom and the government of the Isle of Man, signed in London on 15th October 1979, whereby both countries are to be treated as a single area for the purposes of tax chargeable under Part I of the United Kingdom Act and value added tax chargeable under Part I of the Manx Act.

2. The enactments specified in the Schedule to this Order shall have effect as if modified in accordance with that Schedule.

N. E. Leigh,
Clerk of the Privy Council.

(a) 1978 c. 30.

SCHEDULE

The Finance Act 1972(a)

1. In Schedule 4(b)—

(*a*) In Group 10, in item 12, after "United Kingdom" insert "or the Isle of Man"; and

(*b*) In Group 12, after "United Kingdom", wherever occurring, insert "or the Isle of Man".

The Value Added Tax (Cars) Order 1980(c)

2. In Article 4(1)—

(*a*) after "Tax" insert "chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act"; and

(*b*) after "taxable person", where secondly occurring, insert "or a person defined as such in section 2(2) of the Manx Act".

3. In Article 5(2)(*b*), after "tax" insert "chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act".

4. In Article 6—

(*a*) in paragraph (1)—

(i) in sub-paragraph (*b*), after "tax", where secondly occurring, insert "chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act", and

(ii) in sub-paragraph (*c*), after "tax", where first occurring, insert "chargeable under either of those Parts"; and

(*b*) in paragraph (2)(*c*)—

(i) after "tax", where first occurring, insert "chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act", and

(ii) after "tax", where secondly occurring, insert "chargeable under either of those Parts".

(a) 1972 c. 41.

(b) Schedule 4 has been varied; the relevant amending instruments are S.I. 1980/303, 1980/305.

(c) S.I. 1980/442.

EXPLANATORY NOTE

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

This Order is made as a consequence of making the Value Added Tax (Gold) Order 1980, the Value Added Tax (Transport) Order 1980 and the Value Added Tax (Cars) Order 1980.

This Order, made under section 6 of the Isle of Man Act 1979, modifies the above provisions in furtherance of the Agreement (Command Paper 7747) between the government of the United Kingdom and the government of the Isle of Man signed on 15th October 1979 whereby both countries are to be treated as a single area for the purposes of value added tax charged under the Finance Act 1972 and value added tax charged under the Value Added Tax and Other Taxes Act 1973 (an Act of Tynwald).