STATUTORY INSTRUMENTS

1982 No. 1068

VALUE ADDED TAX

The Value Added Tax (Isle of Man) (No. 2) Order 1982

Made - - - 30*th July* 1982

Coming into Operation 1*st October* 1982

At the Court at Buckingham Palace, the 30th day of July 1982

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**):

Now, therefore, Her Majesty, in pursuance of section 6 of the Isle of Man Act 1979(**d**) 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 1982 and shall come into operation on 1st October 1982.

(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 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(**e**) 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.

(**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**) 1979 c.58. (**e**) 1978 c.30.

2. In statutory instruments made under Part I of the United Kingdom Act references to the United Kingdom shall be construed as including references to the Isle of Man.

3. In the statutory instruments referred to in column 1 of the Schedule to this Order, the word or expression appearing in column 2 thereof shall, to the extent prescribed therein, be construed as including references to their equivalents specified in column 3, whether or not the same word or expression is used in their equivalents in the Manx Act or regulations made thereunder.

4. Regulation 51(4) of the Value Added Tax (General) Regulations 1980(**a**) shall not apply to a person determined by the Commissioners under paragraph (7) or (8) of Article 11 of the Value Added Tax (Isle of Man) Order 1982(**b**) to be required to be registered under Part I of the Manx Act.

5. Article 2(*a*) of the Tribunals and Inquiries (Value Added Tax Tribunals) Order 1972(**c**) and Rule 30(2) of the Value Added Tax Tribunals Rules 1972(**d**) shall have effect as if the words "England and Wales" included the Isle of Man.

6. This Order revokes:—

(*a*) so much of the Value Added Tax (Isle of Man) Order 1980(**e**) as relates to the Rules, Regulations and Orders specified in Schedule 2 to that Order;

(*b*) so much of the Value Added Tax (Isle of Man) (No. 2) Order 1980(**f**) as relates to the Order specified in the Schedule to that Order; and

(*c*) the Value Added Tax (Isle of Man) (No. 3) Order 1980(**g**),

and accordingly the instruments amended by those Orders shall have effect as if the Orders had not been made.

Clerk of the Privy Council.

(**a**) S.I. 1980/1536, amended by S.I. 1981/663, 1981/1530.
(**b**) S.I. 1982/1067. (**c**) S.I. 1972/1210. (**d**) S.I. 1972/1344, amended by S.I. 1974/1934.
(**e**) S.I. 1980/183. (**f**) S.I. 1980/866. (**g**) S.I. 1980/1952.

Article 3 SCHEDULE

Column 1	Column 2	Column 3
STATUTORY INSTRUMENT	WORDS	MANX EQUIVALENT
The Value Added Tax (Treatment of Transactions) (No. 1) Order 1973 (a)		
In Article 3(a)	"taxable person"	a person defined as such in section 2(2) of the Manx Act
The Value Added Tax (Do-it-yourself Builders) (Relief) Regulations 1975 (b)		
In Regulation 1(2)	"value added tax"	value added tax chargeable under Part I of the Manx Act
The Value Added Tax (Bad Debt Relief) Regulations 1978 (c)		
In Regulation 4(*b*)(i)	"invoice"	a document defined as such in section 30(2) of the Manx Act
	"Regulations"	the corresponding provisions made under the Manx Act
The Value Added Tax (Cars) Order 1980 (d)		
In Article 4(1)	"Tax"	value added tax chargeable under Part I of the Manx Act
	"taxable person", where secondly occurring	a person defined as such in section 2(2) of the Manx Act
In Article 5(2)(*b*)	"tax",	value added tax chargeable under Part I of the Manx Act
In Article 6(1)(*b*)	"tax", where secondly occurring	value added tax chargeable under Part I of the Manx Act
In Article 6(1)(*c*)	"tax", where first occurring	
In Article 6(2)(*c*)	"tax", wherever occurring	

(a) S.I. 1973/325. (b) S.I. 1975/649.
(c) S.I. 1978/1129, as amended by S.I. 1981/1080. (d) S.I. 1980/442.

Column 1	Column 2	Column 3
STATUTORY INSTRUMENT	WORDS	MANX EQUIVALENT
The Value Added Tax (General) Regulations 1980 (a)		
In Regulation 8(1)	"taxable person", where secondly occurring	a person defined as such in section 2(2) of the Manx Act
In Regulation 8(3)	"taxable person", where secondly occurring "regulation"	a person defined as such in section 2(2) of the Manx Act the corresponding provision made under the Manx Act
In Regulation 10(1)	"taxable person", where secondly occurring	a person defined as such in section 2(2) of the Manx Act
In Regulations 14 and 15	"the Act" "invoice"	the corresponding provision of the Manx Act a document defined as such in section 30(2) of the Manx Act
In Regulations 16(1)(b) and 17	"invoice"	a document defined as such in section 30(2) of the Manx Act
In Regulation 18(1)	"invoice"	a document defined as such in section 30(2) of the Manx Act
In Regulation 18(2)	"invoice", wherever occurring	a document defined as such in section 30(2) of the Manx Act
In Regulation 18(2)(*b*)	"tax"	value added tax chargeable under Part I of the Manx Act
In Regulation 18(2)(*c*)	"tax", where first occurring	
In Regulations 19, 20, 21 and 22	"invoice"	a document defined as such in section 30(2) of the Manx Act
In Regulation 29(1)	"tax", where secondly occurring	value added tax chargeable under Part I of the Manx Act
In Regulation 29(2)	"tax", where first occurring	
In Regulation 29(4)	"tax"	
In Regulation 30(5)	"registered person"	a person defined as such in regulations made under the Manx Act
In Regulation 33	"taxable person", wherever occurring "tax"	a person defined as such in section 2(2) of the Manx Act value added tax chargeable under Part I of the Manx Act

(a) S.I. 1980/1536, as amended by S.I. 1981/663, 1981/1530.

Column 1	Column 2	Column 3
STATUTORY INSTRUMENT	WORDS	MANX EQUIVALENT
In Regulation 33(a)	"the Act"	the corresponding provisions of the Manx Act
In Regulation 33(b)	"registration number", wherever occurring	a number defined as such in regulations made under the Manx Act
In Regulation 33(*a*) and 33(*b*)	"Commissioners"	the Isle of Man Finance Board
In Regulation 34	"tax"	value added tax chargeable under Part I of the Manx Act
	"taxable person"	a person defined as such in section 2(2) of the Manx Act
	"registration number"	a number defined as such in regulations made under the Manx Act
In Regulation 39(a)	"taxable person"	a person defined as such in section 2(2) of the Manx Act
In Regulation 39(c)(i)	"tax", where secondly occurring	value added tax chargeable under Part I of the Manx Act
In Regulation 39(*d*)	"tax", where first occurring	
	"the Act"	the Manx Act
In Regulation 40(1)(*a*)	"tax", where secondly occurring	value added tax chargeable under Part I of the Manx Act
In Regulation 42	"port" "airport" or "depot", wherever occurring	a place in the Isle of Man corresponding to such a port, airport or depot
In Regulation 55(1)	"proper officer", wherever occurring	a person defined as such in regulations made under the Manx Act
	"tax", where secondly occurring	value added tax chargeable under Part I of the Manx Act
In Regulation 55(1)(*a*)	"registered person"	a person defined as such in regulations made under the Manx Act
	"regulation 8"	the corresponding provision made under the Manx Act

Column 1 STATUTORY INSTRUMENT	Column 2 WORDS	Column 3 MANX EQUIVALENT
In Regulation 55(1)(*c*) and 55(1)(*d*)	"tax", wherever occurring	value added tax chargeable under Part I of the Manx Act
In Regulation 58(1)	"tax", wherever occurring	value added tax chargeable under Part I of the Manx Act
	"the Act", where first occurring	the Manx Act
	"the Act", where secondly occurring	the corresponding provision of the Manx Act
In Regulation 59(*a*)	"tax", wherever occurring	value added tax chargeable under Part I of the Manx Act
	"Act"	the Manx Act
In Regulation 59(*c*), 59(*e*), 59(*f*) and 59(*g*)	"tax", wherever occurring	value added tax chargeable under Part I of the Manx Act
The Value Added Tax (Repayment to Community Traders) Regulations 1980 (a)		
In Regulation 3	"tax", where firstly and secondly occurring	value added tax chargeable under Part I of the Manx Act
In Regulation 4(*b*)(ii)	"tax"	
	"section 8B of the Act"	section 8B of the Manx Act
In Regulation 6(1)	"tax", wherever occurring	value added tax chargeable under Part I of the Manx Act
In Regulation 7(1)	"tax", where firstly and secondly occurring	value added tax chargeable under Part I of the Manx Act
In Regulation 7(1)(*b*)(ii)	"section 3 of the Act"	section 3 of the Manx Act
In Regulations 8 and 12	"tax", wherever occurring	value added tax chargeable under Part I of the Manx Act

(a) S.I. 1980/1537.

EXPLANATORY NOTE

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

This Order revokes the amendments made to various United Kingdom statutory instruments by previous Orders in Council relating to the value added tax charged by various Finance Acts in the United Kingdom and by the Value Added Tax and Other Taxes Act 1973 in the Isle of Man. Those amendments were made pursuant to the Agreement between the government of the United Kingdom and the government of the Isle of Man signed in London on 15th October 1979 and the effect of this Order is to modify the law contained in those instruments relating to value added tax in the United Kingdom for the limited purpose of enabling both countries to be treated as a single area for the purposes of that tax.

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