STATUTORY INSTRUMENTS

# 1980 No. 1952

## VALUE ADDED TAX

## The Value Added Tax (Isle of Man) (No. 3) Order 1980

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|---|---|
| *Made* - - - - | 17*th December* 1980 |
| *Coming into Operation*— | |
| *Articles 1 and 2(1)* - | 17*th December* 1980 |
| *Article 2(2)* - - | 1*st January* 1981 |

At the Court at Buckingham Palace, the 17th day of December 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 Commissioners of Customs and Excise have made the Value Added Tax (General) Regulations 1980**(d)** and the Value Added Tax (Repayment to Community Traders) Regulations 1980**(e)**;

And whereas the Treasury have made the Value Added Tax (Special Provisions) (Amendment) Order 1980**(f)** amending the Value Added Tax (Special Provisions) Order 1977**(g)**:

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. 3) Order 1980.

(2) Articles 1 and 2(1) of this Order shall come into operation on 17th December 1980 and article 2(2) thereof shall come into operation on 1st January 1981.

(3) 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 a meaning is given in or under Part I of the United Kingdom Act shall have, except where

**(a)** Cmnd. 7747.
**(b)** 1972 c. 41, as amended by the Finance Act 1977 (c. 36), the Customs and Excise Management Act 1979 (c. 2) and the Finance Act 1980 (c. 48).
**(c)** Acts of Tynwald 1973 c. 1, as amended by G.C. 171/77.
**(d)** S.I. 1980/1536. **(e)** S.I. 1980/1537. **(f)** S.I. 1980/1603.
**(g)** S.I. 1977/1796. **(h)** 1979 c. 58.

the context otherwise requires, the same meaning in this Order as in or under that Part of that Act.

(4) 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.

(5) 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 value added tax chargeable under Part I of the United Kingdom Act and value added tax chargeable under Part I of the Manx Act.

**2.**—(1) The enactments specified in Schedule 1 to this Order shall have effect as if modified in accordance with that Schedule.

(2) The enactment specified in Schedule 2 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 1

*The Value Added Tax (General) Regulations 1980*(a)

1. In regulation 8—

(*a*) in paragraph (1), after "taxable person", where secondly occurring, insert "or a person defined as such in section 2(2) of the Manx Act"; and

(*b*) in paragraph (3)—

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

(ii) after "regulation" insert "or the corresponding provision made under the Manx Act".

2. In regulation 10(1), after "taxable person", where secondly occurring, insert "or a person defined as such in section 2(2) of the Manx Act".

3. In regulations 14 and 15—

(*a*) after "the Act" insert "or the corresponding provision of the Manx Act"; and

(*b*) after "invoice" insert "or a document defined as such in section 30(2) of the Manx Act".

4. In regulations 16(1)(*b*) and 17, after "invoice" insert "or a document defined as such in section 30(2) of the Manx Act".

5. In regulation 18—

(*a*) in paragraph (1), after "invoice" insert "or a document defined as such in section 30(2) of the Manx Act"; and

(*b*) in paragraph (2)—

(i) after "invoice", wherever occurring, insert "or a document defined as such in section 30(2) of the Manx Act",

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

(iii) in sub-paragraph (*c*), after "tax", where firstly occurring, insert "chargeable under either of those Parts" and after "chargeable" insert "under either of those Parts".

6. In regulations 19, 20, 21 and 22, after "invoice" insert "or a document defined as such in section 30(2) of the Manx Act".

7. In regulation 29—

(*a*) in paragraph (1), 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";

(*b*) in paragraph (2), 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

(*c*) in paragraph (4), after "tax" insert "chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act".

8. In regulation 30—

(*a*) in paragraph (4), after "United Kingdom" insert "or the Isle of Man";

(*b*) in paragraph (5)—

(i) after "registered person" insert "or a person defined as such in regulations made under the Manx Act", and

(ii) after "United Kingdom", wherever occurring, insert "or the Isle of Man";

(a) S.I. 1980/1536.

(*c*) in paragraphs (7) and (10), after "United Kingdom", wherever occurring, insert "or the Isle of Man"; and

(*d*) in paragraph (11), after "United Kingdom", wherever occurring, insert "or the Isle of Man, or both in the United Kingdom and the Isle of Man,".

9. In regulation 33—

(*a*) after "taxable person", wherever occurring, insert "or a person defined as such in section 2(2) of the Manx Act";

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

(*c*) in paragraph (*a*), after "the Act" insert "or the corresponding provision of the Manx Act";

(*d*) in paragraph (*b*), after "registration number", wherever occurring, insert "or a number defined as such in regulations made under the Manx Act"; and

(*e*) in paragraphs (*a*) and (*b*), after "Commissioners" insert "or the Isle of Man Finance Board".

10. In regulation 34—

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

(*b*) after "taxable person" insert "or a person defined as such in section 2(2) of the Manx Act"; and

(*c*) after "registration number" insert "or a number defined as such in regulations made under the Manx Act".

11. In regulation 37(3), after "United Kingdom" insert "or the Isle of Man".

12. In regulation 39—

(*a*) after "United Kingdom", wherever occurring, insert "or the Isle of Man";

(*b*) in paragraph (*a*), after "taxable person" insert "or a person defined as such in section 2(2) of the Manx Act";

(*c*) in paragraph (*c*)(i), 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

(*d*) in paragraph (*d*)—

(i) after "tax", where first occurring, insert "chargeable under either of those Parts", and

(ii) after "the Act" insert "or the Manx Act".

13. In regulation 40—

(*a*) after "United Kingdom", wherever occurring, insert "or the Isle of Man"; and

(*b*) in paragraph (1)(*a*), 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".

14. In regulation 41, after "United Kingdom", wherever occurring, insert "or the Isle of Man".

15. In regulation 42—

(*a*) after "United Kingdom" insert "or the Isle of Man"; and

(*b*) after "depot", wherever occurring, insert "or, in respect of places in the Isle of Man, a place corresponding to such a port, airport or depot".

16. In regulations 44 and 45, after "United Kingdom", wherever occurring, insert "or the Isle of Man".

17. In regulation 46(*a*)(ii)—

(*a*) after "United Kingdom", where first occurring, insert "or the Isle of Man"; and

(*b*) after "United Kingdom", where secondly occurring, insert "or the Isle of Man to a destination outside both the United Kingdom and the Isle of Man".

18. In regulation 47—

(*a*) in paragraph (1)—

(i) in sub-paragraph (*a*)(ii), after "United Kingdom" insert "or the Isle of Man to a destination outside both the United Kingdom and the Isle of Man", and

(ii) in sub-paragraph (*b*), after "United Kingdom" insert "or the Isle of Man"; and

(*b*) in paragraph (2), after "United Kingdom" insert "or the Isle of Man".

19. In regulation 48—

(*a*) in paragraph (1)—

(i) in sub-paragraph (*a*), after "United Kingdom" insert "or the Isle of Man to a destination outside both the United Kingdom and the Isle of Man", and

(ii) in sub-paragraph (*c*), after "United Kingdom" insert "or the Isle of Man"; and

(*b*) in paragraph (2), after "United Kingdom" insert "or the Isle of Man".

20. In regulations 49 and 50—

(*a*) after "United Kingdom", wherever first occurring, insert "or the Isle of Man"; and

(*b*) after "United Kingdom", wherever secondly occurring, insert "and the Isle of Man".

21. In regulation 51(4), for "who", where first occurring, substitute "other than a person determined by the Commissioners under paragraph 7B of Schedule 1 to the Act to be required to be registered under Part I of the Manx Act who—".

22. In regulation 55(1)—

(*a*) after "proper officer", wherever occurring, insert "or a person defined as such in regulations made under the Manx Act";

(*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.";

(*c*) in paragraph (*a*)—

(i) after "registered person" insert "or a person defined as such in regulations made under the Manx Act", and

(ii) after "regulation 8" insert "or the corresponding provision made under the Manx Act";

(*d*) in paragraph (*c*), after "tax" insert "chargeable under either of those Parts"; and

(*e*) in paragraph (*d*)—

(i) after "United Kingdom" insert "or the Isle of Man", and

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

23. In regulation 58(1)—

(*a*) 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";

(*b*) after "the Act", where first occurring, insert "or the Manx Act";

(*c*) after "tax", where secondly occurring, insert "chargeable under either of those Parts"; and

(*d*) after "the Act", where secondly occurring, insert "or the corresponding provision of the Manx Act".

24. In regulation 59—

(*a*) in sub-paragraph (*a*)—

(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",

(ii) after "Act" insert "or the Manx Act", and

(iii) after "tax", where secondly occurring, insert "chargeable under either of those Parts"; and

(*b*) in sub-paragraphs (*c*), (*e*), (*f*) and (*g*), after "tax", wherever occurring, insert "chargeable under either of those Parts".

*The Value Added Tax (Special Provisions) Order 1977*(a)

25. In article 12—

(*a*) in paragraph (*a*)(ii), after "taxable person", where secondly and thirdly occurring, insert "or a person defined as such in section 2(2) of the Manx Act"; and

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

(a) S.I. 1977/1796, as amended by S.I. 1980/1603.

## SCHEDULE 2

*The Value Added Tax (Repayment to Community Traders) Regulations 1980*(a)

1. In regulation 3—

(*a*) after "tax", where firstly and secondly occurring, insert "chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act"; and

(*b*) after "United Kingdom", where first occurring, insert "or the Isle of Man".

2. In regulation 4—

(*a*) after "United Kingdom", where secondly and thirdly occurring, insert "or the Isle of Man";

(*b*) for "the United Kingdom", where fourthly and fifthly occurring, substitute "both the United Kingdom and the Isle of Man"; and

(*c*) in paragraph (*b*)(ii)—

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

(ii) after "the Act" insert "or section 8B of the Manx Act".

3. In regulation 5 after "United Kingdom", wherever occurring, insert "or the Isle of Man".

4. In regulation 6(1)—

(*a*) after "tax", where first occurring, insert "charged under Part I of the Act or value added tax charged under Part I of the Manx Act"; and

(*b*) after "charged", wherever occurring, insert "under Part I of the Act or value added tax charged under Part I of the Manx Act".

5. In regulation 7(1)—

(*a*) after "tax", where firstly and secondly occurring, insert "chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act"; and

(*b*) in sub-paragraph (*b*)(ii) after "the Act" insert "or section 3 of the Manx Act".

6. In regulation 8 and in regulation 12 after "tax", wherever occurring, insert "chargeable under Part I of the Act or 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 is made as a consequence of making the Value Added Tax (General) Regulations 1980, the Value Added Tax (Repayment to Community Traders) Regulations 1980 and the Value Added Tax (Special Provisions) (Amendment) Order 1980.

This Order, made under section 6 of the Isle of Man Act 1979, modifies both the above Regulations and the Value Added Tax (Special Provisions) Order 1977, as amended by the said 1980 Order, 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).

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