STATUTORY INSTRUMENTS

1976 No. 2026

VALUE ADDED TAX

The Value Added Tax (Machine Tools) Order 1976

Made - - - - - - -	*29th November* 1976
Laid before the House of Commons	*6th December* 1976
Coming into Operation - - -	*1st April* 1977

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 (Machine Tools) Order 1976 and shall come into operation on 1st April 1977.

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. There shall be added to Group 15 of Schedule 4 to the Finance Act 1972 as amended**(c)**:—

(*a*) the following item:—

"4. The supply to an overseas authority, overseas body or overseas trader of jigs, patterns, templates, dies, punches and similar machine tools used in the United Kingdom solely for the manufacture of goods for export.", and

(*b*) the following note:—

"(6) Item 4 does not apply where the overseas authority, overseas body or overseas trader is a taxable person.".

T. E. Graham,
Donald R. Coleman,
Two of the Lords Commissioners
of Her Majesty's Treasury.

29th November 1976.

(a) 1972 c. 41. (b) 1889 c. 63.
(c) The relevant amending instrument is S.I. 1976/128 (1976 I, p. 367).

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order varies Group 15 of Schedule 4 to the Finance Act 1972. It extends the zero-rate for value added tax to the supply to certain overseas persons, who are not registered in the United Kingdom for purposes of the tax, of jigs, patterns, templates, dies, punches and similar machine tools used in the United Kingdom solely for the manufacture of goods for export.

SI 1976/2026
ISBN 0-11-062026-7

