STATUTORY INSTRUMENTS

1984 No. 767

VALUE ADDED TAX

The Value Added Tax (Marine etc. Insurance) Order 1984

Made - - - -	*5th June* 1984
Laid before the House of Commons	*7th June* 1984
Coming into Operation	*1st July* 1984

The Treasury, in exercise of the powers conferred on them by sections 16(4) and 48(6) of the Value Added Tax Act 1983(**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 (Marine etc. Insurance) Order 1984 and shall come into operation on 1st July 1984.

2. Group 9 of Schedule 5 to the Value Added Tax Act 1983 shall be varied by the deletion of Note (7).

5th June 1984.

Ian B. Lang,
Alastair Goodlad,
Two of the Lords Commissioners
of Her Majesty's Treasury.

EXPLANATORY NOTE

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

The effect of this Order is to introduce zero-rating for marine aviation or transport insurance risks relating to the carriage of passengers or goods to or from a place outside the Economic Community, other than the Isle of Man, in small boats or aircraft, or in boats, aircraft or hovercraft designed or adapted for use for recreation or pleasure.

(**a**) 1983 c. 55.

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