STATUTORY INSTRUMENTS

1977 No. 1259

VALUE ADDED TAX

The Value Added Tax (Self-Supply) (Amendment) Order 1977

Made - - - - - - -	*25th July* 1977
Laid before the House of Commons	*26th July* 1977
Coming into Operation - - -	*1st October* 1977

The Treasury, in exercise of the powers conferred on them by sections 6(1) and 21(2) 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 (Self-Supply) (Amendment) Order 1977 and shall come into operation on 1st October 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. In Article 3(2)(*b*) of the Value Added Tax (Self-Supply) (No. 2) Order 1972**(c)**, for "£5,000" in the second line thereof there shall be substituted "£7,500".

David Stoddart,
T. M. Cox,
Two of the Lords Commissioners
of Her Majesty's Treasury.

25th July 1977.

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

This Order increases from £5,000 to £7,500 the value of certain supplies of printed matter, as specified by the Value Added Tax (Self-Supply) (No. 2) Order 1972, which must be made by a person before that Order will apply to those supplies.

(a) 1972 c. 41. (b) 1889 c. 63. (c) S.I. 1972/1169 (1972 II, p. 3473).

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