

**1972 No. 1165****VALUE ADDED TAX****The Input Tax (Exceptions) (No. 1) Order 1972**

<i>Made - - - -</i>	<i>1st August 1972</i>
<i>Laid before the House of Commons</i>	<i>9th August 1972</i>
<i>Coming into Operation</i>	<i>1st April 1973</i>

The Treasury, in exercise of the powers conferred on them by section 3(6) of the Finance Act 1972(a) hereby make the following Order:—

1. This Order may be cited as the Input Tax (Exceptions) (No. 1) Order 1972 and shall come into operation on 1st April 1973.

2.—(1) The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(2) In this Order “ tax ”, “ taxable person ” and “ input tax ” have the same meanings as in Part I of the Finance Act 1972 and “ major interest ” has the same meaning as in section 5(6) of that Act.

3. Where a taxable person constructing a building for the purpose of granting a major interest in it or in any part of it incorporates in any part of the building or its site which is used for the purposes of a dwelling goods other than materials, builder’s hardware, sanitary ware or other articles of a kind ordinarily installed by builders as fixtures, tax on the supply or importation of the goods shall not be deducted by him as input tax under section 3 of the Finance Act 1972.

*Tim Fortescue,*  
*Hugh Rossi,*  
Two of the Lords Commissioners  
of Her Majesty’s Treasury

1st August 1972.

**EXPLANATORY NOTE**

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

This Order disallows deduction of input tax by builders on certain fittings incorporated as fixtures in dwelling accommodation in which they own a major interest.

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(a) 1972 c. 41.

(b) 1889 c. 63.

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