

1972 No. 1169

VALUE ADDED TAX

The Value Added Tax (Self-Supply) (No. 2) 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 sections 6(1) and 21(2) of the Finance Act 1972(a) hereby make the following Order:—

1. This Order may be cited as the Value Added Tax (Self-Supply) (No. 2) 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 “business”, “input tax”, “tax”, “taxable supply” and “the Commissioners” have the same meanings as in Part I of the Finance Act 1972.

(3) In this Order “printed matter” includes printed stationery but does not include anything produced by typing, duplicating or photocopying.

3.—(1) Where a person, in the course of a business carried on by him, produces printed matter and the printed matter—

(a) is not supplied to another person or incorporated in other goods produced in the course of that business; but

(b) is used by him for the purpose of a business carried on by him; then, subject to paragraph (2) below, the printed matter shall be treated for the purposes of Part I of the Finance Act 1972 as both supplied to him for the purpose of that business and supplied by him in the course of that business.

(2) Paragraph (1) above does not apply if—

(a) all the supplies made by that person in the United Kingdom in the course of a business carried on by him are taxable supplies or are treated as taxable supplies by virtue of regulations under section 3(3) of the Finance Act 1972; or

(b) the open market value of the supplies falling to be treated as made by and to that person would not exceed £5,000 a year; or

(c) the Commissioners have directed that that paragraph is not to apply and have not withdrawn the direction;

but the Commissioners shall not so direct unless they are satisfied that the tax (if any) that would be attributable to the supplies, after allowing for any deduction of input tax, would be negligible.

(a) 1972 c. 41.

(b) 1889 c. 63.

(3) For the purposes of this Article the open market value of the supplies shall be determined as for the purposes of Part I of the Finance Act 1972, except that no allowance shall be made for tax.

(4) The preceding provisions of this Article shall apply in relation to any bodies corporate which are treated for the purposes of section 21 of the Finance Act 1972 as members of a group as if those bodies were one person, but any printed matter which would fall to be treated as supplied to and by that person shall be treated as supplied to and by the representative member.

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 brings within the tax certain self-supplies of stationery and other printed matter produced by an exempt or partly-exempt person for his own use, thus preventing possible distortion of competition.

SI 1972/1169
ISBN 0-11-021169-3



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