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 S T A T U T O R Y   I N S T R U M E N T S
 

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## 1975 No. 1297

## VALUE ADDED TAX

## The Value Added Tax (Higher Rate) Order 1975

<i>Made - - - -</i>	<i>4th August 1975</i>
<i>Laid before the House of Commons -</i>	<i>5th August 1975</i>
<i>Coming into Operation</i>	<i>11th August 1975</i>

The Treasury, in exercise of the powers conferred on them by section 17(2) of the Finance (No. 2) Act 1975(a), hereby make the following Order:—

1. This Order may be cited as the Value Added Tax (Higher Rate) Order 1975 and shall come into operation on 11th August 1975.

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 this Order “the Schedule” means Schedule 7 to the Finance (No. 2) Act 1975.

4. The following Notes shall be added to the Notes to Group 2 of the Schedule:—

“(9) Items 1 and 3 do not include radio receivers or transmitters of a kind used solely on boats and designed to be operated solely on radio frequencies designated for distress calls at sea.

(10) Items 1 and 3 do not include the following equipment—

- (i) very high frequency receivers or transmitters;
- (ii) very high frequency omni-directional radio range equipment;
- (iii) automatic direction finding equipment;
- (iv) distance measuring equipment;
- (v) instrument landing system receivers;
- (vi) other radio navigation equipment;

if in each case it is of a kind used solely on aircraft and complies with the requirements of the rules for the time being in force under the Civil Aviation Acts 1949 to 1971(c).”.

5. In Item 5 of Group 3 of the Schedule paragraph (d) shall be deleted and there shall be substituted therefor the following.—

“(d) logs, wind speed, wind direction and boat speed indicators, and other navigational and meteorological instruments and recorders except compasses, echo sounders and radar sets;”.

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(a) 1975 c. 45.

(b) 1889 c. 63.

(c) 1949 c. 67; 1968 c. 61; 1971 c. 75.

6. Item 10 of Group 3 of the Schedule shall be deleted and there shall be substituted the following:—

“10. The classification or surveying of goods within Item 1, 2, 4 or 5.

11. The making of arrangements for the supply of goods comprised in Items 1 to 5.”.

7. Item 2 of Group 6 of the Schedule shall be deleted and there shall be substituted therefor the following:—

“2. Rugs, other than goat skin rugs, made wholly or partly of fur skin.”.

*T. Pendry,  
James A. Dunn,*

Two of the Lords Commissioners  
of Her Majesty's Treasury.

4th August 1975.

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#### EXPLANATORY NOTE

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

This Order excludes from the scope of Schedule 7 to the Finance (No. 2) Act 1975 certain marine distress radio equipment; specialised radio and radio navigation equipment approved by the Civil Aviation Authority for use in aircraft; compasses, echo sounders and radar sets for boats; the classification and surveying of aircraft; and goat skin rugs.

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