

## 1979 No. 244

## VALUE ADDED TAX

**The Value Added Tax (International Services)  
Order 1979**

<i>Made - - - -</i>	<i>5th March 1979</i>
<i>Laid before the House of Commons - -</i>	<i>12th March 1979</i>
<i>Coming into Operation</i>	<i>2nd April 1979</i>

The Treasury, in exercise of the powers conferred on them by sections 12(4) and 43(1) 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 (International Services) Order 1979 and shall come into operation on 2nd April 1979.

2. Schedule 4 to the Finance Act 1972 shall be varied by amending Group 9 thereof as follows:—

(a) Item 6 shall be deleted and the following substituted therefor:—

“6. The supply to a person who belongs in a country, other than the Isle of Man, which is not a member state of the European Economic Community of:—

- (a) any service (other than insurance and re-insurance services described in Group 2 of Schedule 5 to this Act) comprised in paragraphs 1 to 7 of Schedule 2A to this Act;
- (b) insurance by a person described in item 1 of Group 2 of Schedule 5 to this Act other than that upon or against any risks or other things described in sub-paragraph (a), (b), (c), (d) or (f) of subsection (4) of section 83 of the Insurance Companies Act 1974(b);
- (c) re-insurance by a person described in item 1 of Group 2 of Schedule 5 to this Act;
- (d) services comprised in item 3 or 4 of Group 2 of Schedule 5 to this Act which are in respect of a supply of insurance or re-insurance comprised in this item.”;

(b) Notes (5), (6) and (7) shall be deleted and the following substituted therefor:—

“(5) Items 5 and 6 do not include:—

- (a) services of education, health or training (which are not comprised in any Group of Schedule 5 to this Act) performed in the United Kingdom other than training supplied to a foreign Government acting in furtherance of its sovereign activities; or

(a) 1972 c. 41; Schedule 4 was varied by S.I. 1978/1064.

(b) 1974 c. 49

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- (b) the provision or organisation of conferences, exhibitions or meetings held in the United Kingdom unless those services are comprised in paragraph 2 of Schedule 2A to this Act; or
  - (c) any services related to those described in (b) above.

(6) Item 6 does not include services comprised in any Group, other than those comprised in Group 2 or Group 5, of Schedule 5 to this Act.”.

- (c) Note (8) to be renumbered (7) and note (9) to be renumbered (8).

*Peter Snape,*

*J. Dormand,*

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

5th March 1979.

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#### EXPLANATORY NOTE

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

This Order varies Group 9 of Schedule 4 to the Finance Act 1972. In particular the Order:—

- (1) zero-rates under item 6(a) the supply of taxable insurance and re-insurance services;
- (2) removes, in part, the restrictions contained in note (5), thus enabling the advertising services comprised in paragraph 2 of Schedule 2A to the Finance Act 1972 to be zero-rated under item 5 or 6 of Group 9, even though such services include the provision or organisation of conferences, exhibitions or meetings;
- (3) revokes note (7), thus allowing zero-rating under item 5 or 6 for the services of valuing, carrying out work on goods and those services described in sub-paragraph (a) or (b) of item 3 of the Group.



SI 1979/244  
ISBN 0-11-093244-7



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