

1973 No. 1308

VALUE ADDED TAX
The Value Added Tax (Treatment of Transactions)
(Supplementary) Order 1973

<i>Made</i> - - - - -	<i>26th July 1973</i>
<i>Laid before the House of Commons</i>	<i>2nd August 1973</i>
<i>Coming into Operation</i> - -	<i>23rd August 1973</i>

The Treasury, in exercise of the powers conferred on them by sections 14 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 (Treatment of Transactions) (Supplementary) Order 1973 and shall come into operation on 23rd August 1973.

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 the Value Added Tax (Works of Art, Antiques and Scientific Collections) Order 1972(c), the Value Added Tax (Motor Cycles) Order 1973(d) and the Value Added Tax (Caravans) Order 1973(e) references to a supply on which no tax was chargeable shall include references to a transaction treated by virtue of an order under section 5(7) of the Finance Act 1972 as neither a supply of goods nor a supply of services.

Hugh Rossi,
Oscar Murton,
 Two of the Lords Commissioners
 of Her Majesty's Treasury.

26th July 1973.

(a) 1972 c. 41.
 (c) S.I. 1972/1971 (1972 III, p. 5881).
 (e) S.I. 1973/329 (1973 I, p. 1140).

(b) 1889 c. 63.
 (d) S.I. 1973/328 (1973 I, p. 1138).

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order amends the Value Added Tax (Works of Art, Antiques and Scientific Collections) Order 1972, the Value Added Tax (Motor Cycles) Order 1973 and the Value Added Tax (Caravans) Order 1973 and extends the treatment provided by those Orders for supplies of certain second-hand goods, previously acquired by a supply on which no tax was chargeable, to supplies of similar goods previously acquired by a transaction which is treated by an order under section 5(7)(c) of the Finance Act 1972 as being neither a supply of goods nor a supply of services.

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