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**1976 No. 1773**

**VALUE ADDED TAX**

**The Value Added Tax (United Kingdom and Isle of Man)  
Order 1976**

*Made - - - - 27th October 1976*

*Coming into Operation 27th October 1976*

At the Court at Buckingham Palace, the 27th day of October 1976

Present,

The Queen's Most Excellent Majesty in Council

Whereas an Act of Tynwald entitled the Value Added Tax and Other Taxes Act 1973<sup>(a)</sup> has been passed making, in relation to the Isle of Man, provision similar to the provision made by Part I of the Finance Act 1972<sup>(b)</sup> with respect to value added tax:

Now, therefore, Her Majesty, in pursuance of section 50 of the Finance Act 1972 and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows—

1.—(1) This Order may be cited as the Value Added Tax (United Kingdom and Isle of Man) Order 1976 and shall come into operation on 27th October 1976.

(2) The Interpretation Act 1889<sup>(c)</sup> shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

2.—(1) Section 18(2) of the Finance (No. 2) Act 1975<sup>(d)</sup> shall have effect as if, for the words “Part I of the Finance Act 1972” in paragraph (a) thereof, there were substituted “either Part I of the Finance Act 1972 or Part I of the Value Added Tax and Other Taxes Act 1973”.

(2) Section 2(2) of the Value Added Tax and Car Tax (No. 2) Order 1975<sup>(e)</sup> shall have effect as if, for the words “Part I of the Value Added Tax and Other Taxes Act 1973” in paragraph (a) thereof, there were substituted “either Part I of the Value Added Tax and Other Taxes Act 1973 or Part I of the Finance Act 1972”.

3.—(1) The Value Added Tax (Treatment of Transactions) (No. 2) Order 1975<sup>(f)</sup> shall have effect as if, for the words “United Kingdom” in each place where they occur in Article 3 thereof, there were substituted the words “United Kingdom or the Isle of Man”.

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<sup>(a)</sup> Acts of Tynwald 1973 Ch. 1.

<sup>(c)</sup> 1889 c. 63.

<sup>(e)</sup> Govt. Circular 95/75.

<sup>(b)</sup> 1972 c. 41.

<sup>(d)</sup> 1975 c. 45.

<sup>(f)</sup> S.I. 1975/2005 (1975 III, p. 7411).

(2) The Value Added Tax (Isle of Man) (Treatment of Transactions) Order 1976(a) shall have effect as if, for the words “Isle of Man” in each place where they occur in Article 3 thereof, there were substituted the words “Isle of Man or the United Kingdom”.

4.—(1) The Value Added Tax (Treatment of Transactions) (No. 3) Order 1975(b) shall have effect as if, for the words “United Kingdom” in Article 3 thereof, there were substituted the words “United Kingdom or the Isle of Man”.

(2) The Value Added Tax (Isle of Man) (Treatment of Transactions) (No. 2) Order 1976(c) shall have effect as if, for the words “Isle of Man” in Article 3 thereof, there were substituted the words “Isle of Man or the United Kingdom”.

5. The Value Added Tax (General) Regulations 1975(d) as amended by the Value Added Tax (General) (Amendment) Regulations 1976(e) shall have effect as if—

- (1) in Regulation 30(11) for the words “United Kingdom” in each place where they occur there were substituted “United Kingdom or the Isle of Man or both in the United Kingdom and the Isle of Man”;
- (2) in Regulations 30(4), (5), (7) and (10), 37(3), 39, 40, 41, 42, 44, 45, 47(1)(b), 47(2), 48(1)(b) and 48(2) for the words “United Kingdom” wherever they occur there were substituted “United Kingdom or the Isle of Man”;
- (3) in Regulation 46(a)(ii) for the words “United Kingdom” in the first place where they occur there were substituted “United Kingdom or the Isle of Man”;
- (4) in Regulations 47(1)(a)(ii) and 48(1)(a) for the words “United Kingdom” there were substituted “United Kingdom or the Isle of Man to a destination outside both the United Kingdom and the Isle of Man”; and
- (5) in Regulations 49 and 50 for the words “United Kingdom” in the first place where they occur in each Regulation there were substituted “United Kingdom or the Isle of Man” and in the second place where they occur in each Regulation there were substituted “United Kingdom and the Isle of Man”.

6. The Value Added Tax (Isle of Man) (General) Regulations 1976(f) as amended by the Value Added Tax (Isle of Man) (General) (Amendment) Regulations 1976(g) shall have effect as if—

- (1) in Regulation 30(11) for the words “Isle of Man” in each place where they occur there were substituted “Isle of Man or the United Kingdom or both in the Isle of Man and the United Kingdom”;
- (2) in Regulations 30(4), (5), (7) and (10), 37(3), 39, 40, 41, 42, 44, 45, 47(1)(b), 47(2), 48(1)(b) and 48(2) for the words “Isle of Man” wherever they occur there were substituted “Isle of Man or the United Kingdom”;
- (3) in Regulation 46(a)(ii) for the words “Isle of Man” in the first place where they occur there were substituted “Isle of Man or the United Kingdom”;
- (4) in Regulations 47(1)(a)(ii) and 48(1)(a) for the words “Isle of Man” there were substituted “Isle of Man or the United Kingdom to a destination outside both the Isle of Man and the United Kingdom”; and

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(a) Govt. Circular 19/76.

(b) S.I. 1975/2007 (1975 III, p. 7415).

(c) Govt. Circular 21/76.

(d) S.I. 1975/2204 (1975 III, p. 8276).

(e) The amending Regulations are not relevant to the subject matter of this Order.

(f) Govt. Circular 14/76.

(g) The amending Regulations are not relevant to the subject matter of this Order.

- (5) in Regulations 49 and 50 for the words “Isle of Man” in the first place where they occur in each Regulation there were substituted “Isle of Man or the United Kingdom” and in the second place where they occur in each Regulation there were substituted “Isle of Man and the United Kingdom”.

7. The Value Added Tax (Consolidation) Order 1976(a) shall have effect as if in Schedule 1 thereof—

- (1) for the words “United Kingdom” in each place where they occur in Group 9, Items 3, 4 and 6 and notes (3), (4), (5) and (6), there were substituted “United Kingdom or the Isle of Man”;
- (2) for the words “United Kingdom” in Group 9, Items 9 and 10 and notes (1) and (2), there were substituted “United Kingdom and the Isle of Man”;
- (3) for Item 5 in Group 10 there were substituted—  
“Transport of passengers or freight outside both the United Kingdom and the Isle of Man or to or from a place outside both the United Kingdom and the Isle of Man.”;
- (4) for the words “United Kingdom” in the first and second places where they occur in Group 15, Item 2, there were substituted “United Kingdom or the Isle of Man”;
- (5) for the words “the United Kingdom” in the third place where they occur in Group 15, Item 2, there were substituted “both the United Kingdom and the Isle of Man”;
- (6) for the words “United Kingdom” where they occur in Group 15, note (3), there were substituted “United Kingdom and the Isle of Man”; and
- (7) for the words “the United Kingdom” where they occur in Group 15, notes (4) and (5), there were substituted “both the United Kingdom and the Isle of Man”.

8. The Value Added Tax (Isle of Man) (Consolidation) Order 1976(b) shall have effect as if in Schedule 1 thereof—

- (1) for the words “Isle of Man” in each place where they occur in Group 9, Items 3, 4 and 6 and notes (3), (4), (5) and (6), there were substituted “Isle of Man or the United Kingdom”;
- (2) for the words “Isle of Man” in Group 9, Items 9 and 10 and notes (1) and (2), there were substituted “Isle of Man and the United Kingdom”;
- (3) for Item 5 in Group 10 there were substituted—  
“Transport of passengers or freight outside both the Isle of Man and the United Kingdom or to or from a place outside both the Isle of Man and the United Kingdom.”;
- (4) for the words “Isle of Man” in the first and second places where they occur in Group 15, Item 2, there were substituted “Isle of Man or the United Kingdom”;
- (5) for the words “the Isle of Man” in the third place where they occur in Group 15, Item 2, there were substituted “both the Isle of Man and the United Kingdom”;

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(a) S.I. 1976/128 (1976 I, p. 367).

(b) Govt. Circular 43/76.

- (6) for the words "Isle of Man" where they occur in Group 15, note (3), there were substituted "Isle of Man and the United Kingdom"; and
- (7) for the words "the Isle of Man" where they occur in Group 15, notes (4) and (5), there were substituted "both the Isle of Man and the United Kingdom".

*N. E. Leigh*

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#### EXPLANATORY NOTE

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

This Order makes the necessary provisions to secure that registered persons may enjoy the relief afforded under section 18(2) of the Finance (No. 2) Act 1975 (an Act of Parliament) or section 2(2) of the Value Added Tax and Car Tax (No. 2) Order 1975 (an Order made by the Isle of Man Finance Board) as if references therein to Part I of the Finance Act 1972 (an Act of Parliament) or to Part I of the Value Added Tax and Other Taxes Act 1973 (an Act of Tynwald) were to either Act.

This Order is also made as a consequence of the making of the Value Added Tax (Treatment of Transactions) (No. 2) Order 1975, the Value Added Tax (Isle of Man) (Treatment of Transactions) Order 1976, the Value Added Tax (Treatment of Transactions) (No. 3) Order 1975, the Value Added Tax (Isle of Man) (Treatment of Transactions) (No. 2) Order 1976, the Value Added Tax (General) Regulations 1975, the Value Added Tax (Isle of Man) (General) Regulations 1976, the Value Added Tax (Consolidation) Order 1976 and the Value Added Tax (Isle of Man) (Consolidation) Order 1976.

This Order now makes the necessary provisions to secure that in respect of these instruments value added tax shall be charged under either the Finance Act 1972 (an Act of Parliament) or the Value Added Tax and Other Taxes Act 1973 (an Act of Tynwald) as if references therein to the United Kingdom or the Isle of Man included both places but that tax is not charged under both Acts in respect of the same transaction.

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