
STATUTORY INSTRUMENTS

1980 No. 183

VALUE ADDED TAX**The Value Added Tax (Isle of Man) Order 1980***Made* - - - - 13th February 1980*Coming into Operation* 1st April 1980

At the Court at Buckingham Palace, the 13th day of February 1980

Present,

The Queen's Most Excellent Majesty in Council

Whereas an Agreement(a) between the government of the United Kingdom and the government of the Isle of Man was signed in London on 15th October 1979 whereby both countries are to be treated as a single area for the purposes of value added tax charged under the Finance Act 1972(b) and value added tax charged under the Value Added Tax and Other Taxes Act 1973 (an Act of Tynwald)(c):

Now, therefore, Her Majesty, in pursuance of section 6 of the Isle of Man Act 1979(d) 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 (Isle of Man) Order 1980 and shall come into operation on 1st April 1980.

(2) In this Order—

“the United Kingdom Act” means the Finance Act 1972 and

“the Manx Act” means the Value Added Tax and Other Taxes Act 1973

and any other word or expression used in this Order to which meaning is given in or under Part I of the United Kingdom Act shall have, except where the context otherwise requires, the same meaning in this Order as in or under that Part of that Act.

(3) For the purposes of this Order, the Interpretation Act 1978(e) shall apply to the Manx Act and to any instrument of a legislative character made thereunder as if the Manx Act were an Act of Parliament.

(4) The modifications provided for by this Order shall have effect only for the purposes of the Agreement between the government of the United Kingdom and the government of the Isle of Man, signed in London on 15th October 1979, whereby both countries are to be treated as a single area for the purposes

(a) Cmnd. 7747.

(c) Acts of Tynwald 1973 c. 1.

(e) 1978 c. 30.

(b) 1972 c. 41.

(d) 1979 c. 58.

of tax chargeable under Part I of the United Kingdom Act and value added tax chargeable under Part I of the Manx Act.

2. A person makes, or shall be treated as making, a supply in the Isle of Man if the supply is of a description that would be treated as made in the Isle of Man by sections 8 and 8A of the United Kingdom Act if those sections had been amended by deleting therefrom the words "United Kingdom", wherever they occur, and substituting therefor the words "Isle of Man".

3.—(1) Goods removed to the Isle of Man from the United Kingdom shall be deemed for the purposes of Part I of the United Kingdom Act not to be exported from the United Kingdom.

(2) The exportation from the Isle of Man of goods which have been removed to the Isle of Man from the United Kingdom shall be deemed for the purposes of Part I of the United Kingdom Act to be an exportation of those goods from the United Kingdom and "re-exported" in section 16(3) of the United Kingdom Act shall be construed accordingly.

4.—(1) Except as provided in paragraph (2) below, goods removed to the United Kingdom from the Isle of Man shall be deemed for the purposes of Part I of the United Kingdom Act not to be imported into the United Kingdom.

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

- (a) goods on which, on an earlier importation into, or a supply in, the United Kingdom or the Isle of Man, value added tax chargeable under Part I of the Manx Act was not accounted for or paid at the rate which would have applied if that importation had been made into, or the supply in, the United Kingdom under Part I of the United Kingdom Act; and
- (b) goods, the importation or supply of which has been wholly or partly relieved from tax chargeable under Part I of the United Kingdom Act or value added tax chargeable under Part I of the Manx Act, where such relief was subject to a condition which has not been complied with.

(3) In the case of goods to which paragraph (1) above does not apply, the amount of tax chargeable under Part I of the United Kingdom Act on their importation into the United Kingdom from the Isle of Man shall be reduced by an amount equal to any value added tax chargeable under Part I of the Manx Act which has been accounted for or paid on an earlier importation of those goods into, or a supply in, the United Kingdom or the Isle of Man.

5.—(1) The enactments specified in Schedule 1 to this Order shall have effect as if modified in accordance with that Schedule.

(2) The Rules, Regulations and Orders specified in Schedule 2 to this Order shall have effect as if modified in accordance with that Schedule.

(3) The modifications specified in paragraphs (1) and (2) above shall take effect immediately after the revocations referred to in Article 6 of this Order.

6. The Value Added Tax (United Kingdom and Isle of Man) (Consolidation) Order 1978(a) and the Value Added Tax (United Kingdom and Isle of Man) Order 1978(b) are hereby revoked.

N. E. Leigh,
Clerk of the Privy Council.

(a) S.I. 1978/273.

(b) S.I. 1978/1621.

SCHEDULE 1

The Finance Act 1972(a)

1. In section 1(1), after “United Kingdom”, wherever occurring, insert “or the Isle of Man”.
2. In section 2(b)—
 - (a) in subsections (1) and (2), after “United Kingdom” insert “or the Isle of Man”; and
 - (b) for subsection (4) substitute—

“(4) Tax shall be charged and be payable as if it were a duty of customs on—

 - (a) any importation of goods into the United Kingdom or the Isle of Man by a taxable person in the course or furtherance of a business carried on by him; and
 - (b) any importation of goods into the United Kingdom by—
 - (i) a taxable person not in the course or furtherance of a business carried on by him; and
 - (ii) any other person, except a person defined as a taxable person in section 2(2) of the Manx Act where the importation is in the course or furtherance of a business carried on by him.”.
3. In section 3(c)—
 - (a) in subsection (3)(a), after “tax” insert “chargeable under this Part of this Act or value added tax chargeable under Part I of the Manx Act”;
 - (b) in subsection (4), after “tax”, where first occurring, insert “chargeable under this Part of this Act or value added tax chargeable under Part I of the Manx Act”;
 - (c) in subsection (8)—
 - (i) in paragraph (a)—
 - (A) after “tax”, where first occurring, insert “chargeable under this Part of this Act or value added tax chargeable under Part I of the Manx Act”, and
 - (B) after “tax”, where thirdly occurring, insert “under either of those Parts”,
 - (ii) in paragraph (b), after “tax”, where secondly occurring, insert “chargeable under either of those Parts”, and
 - (iii) in paragraph (c), after “tax” insert “chargeable under either of those Parts”; and
 - (d) in subsection (9), after “tax”, where first occurring, insert “chargeable under this Part of this Act or value added tax chargeable under Part I of the Manx Act”.

(a) 1972 c. 41.

(b) Section 2 was substituted by section 14 of, and Part I of Schedule 6 to, the Finance Act 1977 (c. 36).

(c) Section 3 was substituted by section 14 of, and Part I of Schedule 6 to, the Finance Act 1977 (c. 36).

4. In section 5(a)—
 - (a) in subsection (1)—
 - (i) after “tax”, where first occurring, insert “chargeable under this Part of this Act or value added tax chargeable under Part I of the Manx Act”, and
 - (ii) after “United Kingdom”, where first occurring, insert “or the Isle of Man”;
 - (b) in subsection (2)—
 - (i) after “tax” insert “chargeable under this Part of this Act or value added tax chargeable under Part I of the Manx Act”, and
 - (ii) after “United Kingdom”, where secondly occurring, insert “or the Isle of Man”; and
 - (c) in subsection (3), after “United Kingdom” insert “or the Isle of Man”.
5. In section 8B(1)(b), after “United Kingdom”, wherever occurring, insert “or the Isle of Man”.
6. In section 11(2)(a)(c), after “United Kingdom” insert “and the Isle of Man”.
7. In section 12—
 - (a) in subsection (3), after “United Kingdom” insert “or the Isle of Man”;
 - (b) in subsection (5), after “United Kingdom”, wherever occurring, insert “and the Isle of Man”;
 - (c) in subsection (6)—
 - (i) after “has exported them” insert “from the United Kingdom or the Isle of Man”, and
 - (ii) after “United Kingdom” insert “and the Isle of Man”; and
 - (d) in subsection (8), after “United Kingdom”, wherever occurring, insert “or the Isle of Man”.
8. In section 14(3)(a), after “tax” insert “chargeable under this Part of this Act or value added tax chargeable under Part I of the Manx Act”.
9. In section 15(d)—
 - (a) in subsection (1)—
 - (i) after “tax”, where first occurring, insert “chargeable under this Part of this Act or value added tax chargeable under Part I of the Manx Act”, and

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- (a) Section 5 was substituted by section 14 of, and Part I of Schedule 6 to, the Finance Act 1977 (c. 36).
 - (b) Section 8B was inserted by section 14 of, and Part I of Schedule 6 to, the Finance Act 1977 (c. 36).
 - (c) Section 11 was substituted by section 14 of, and Part I of Schedule 6 to, the Finance Act 1977 (c. 36).
 - (d) Section 15 was amended by section 14 of, and Part II of Schedule 6 to, the Finance Act 1977 (c. 36).

- (ii) for "so chargeable" substitute "chargeable under either of those Parts";
 - (b) in subsection (2)—
 - (i) after "tax", where first occurring, insert "chargeable under this Part of this Act or value added tax chargeable under Part I of the Manx Act",
 - (ii) after "tax", where secondly, thirdly and fourthly occurring, insert "chargeable under either of those Parts",
 - (iii) for "so chargeable" substitute "chargeable under either of those Parts", and
 - (iv) after "tax", where sixthly occurring, insert "chargeable under either of those Parts";
 - (c) in subsection (4), after "tax" insert "chargeable under this Part of this Act or value added tax chargeable under Part I of the Manx Act"; and
 - (d) in subsection (5), after "tax", where secondly occurring, insert "chargeable under this Part of this Act or value added tax chargeable under Part I of the Manx Act".
10. In section 15A(a)—
- (a) in subsection (1)—
 - (i) after "tax", where first occurring, insert "chargeable under this Part of this Act or value added tax chargeable under Part I of the Manx Act",
 - (ii) after "dwelling", where first occurring, insert "in the United Kingdom", and
 - (iii) for "so chargeable" substitute "chargeable under either of those Parts"; and
 - (b) in subsection (2)—
 - (i) after "tax" insert "chargeable under this Part of this Act or value added tax chargeable under Part I of the Manx Act", and
 - (ii) after "claim", where secondly occurring, insert "refers to a dwelling situated in the United Kingdom and it".
11. In section 16(2), after "United Kingdom" insert "or the Isle of Man".
12. In section 17—
- (a) in subsection (1)(b), after "chargeable" insert "under this Part of this Act or value added tax chargeable under Part I of the Manx Act"; and
 - (b) after subsection (2B)(c) insert the following subsection—

“(3) Where the importation of goods into the Isle of Man is chargeable with tax under this Part of this Act, this section shall

(a) Section 15A was inserted by section 3 of the Finance Act 1975 (c. 7) and was amended by section 14 of, and Part II of Schedule 6 to, the Finance Act 1977 (c. 36).
 (b) Subsection (1) of section 17 was amended by section 177(1) of, and Schedule 4 to, the Customs and Excise Management Act 1979 (c. 2).
 (c) Subsection (2B) of section 17 was inserted by section 9(2) of the Matches and Mechanical Lighters Duties Act 1979 (c. 6).

have effect in respect of that importation as if it were an importation into the United Kingdom.”.

13. In section 18(a), after “taxable person” insert “or a person defined as such in section 2(2) of the Manx Act”.

14. In section 21—

(a) in subsection (3), after “United Kingdom” insert “or the Isle of Man”; and

(b) after subsection (5) insert the following subsections—

“(5A) Where bodies corporate, treated as members of a group, have establishments both in the United Kingdom and the Isle of Man, or do not have an establishment in either country, the Commissioners may, at any time, determine that another member of the group shall be substituted as the representative member, from such date as they may determine.

(5B) For the purpose of subsection (5A) above, a person shall be deemed to have an establishment in a country if—

(a) there is a place in that country from which he carries on a business; or

(b) he carries on a business through a branch or agent in that country.

(5C) For the purpose of subsection (5B) above, an agent is a person who has the authority or capacity to create legal relations between a person occupying the position of his principal and a third party.”.

15. In section 24—

(a) in subsection (1), after “United Kingdom”, wherever occurring, insert “or the Isle of Man”; and

(b) in subsection (2A)(b)—

(i) after “United Kingdom”, where first occurring, insert “or the Isle of Man”, and

(ii) after “United Kingdom”, where secondly occurring, insert “and the Isle of Man”.

16. In section 27(3), after “taxable person” insert “or a person defined as such in section 2(2) of the Manx Act”.

17. In section 30(2), after “taxable persons”, wherever occurring, insert “or persons defined as such in section 2(2) of the Manx Act”.

(a) Section 18 was amended by section 14 of, and Part II of Schedule 6 to, the Finance Act 1977 (c. 36).

(b) Subsection (2A) of section 24 was inserted by section 7 of the Finance Act 1973 (c. 51).

18. In section 32(1)(a), after “tax”, where secondly occurring, insert “chargeable under this Part of this Act or value added tax chargeable under Part I of the Manx Act”.

19. In section 33—

- (a) in subsection (1), after “Tax” insert “chargeable under this Part of this Act or value added tax chargeable under Part I of the Manx Act”;
- (b) in subsection (2)(b)—
 - (i) after “chargeable on it” insert “under this Part of this Act or value added tax chargeable on it under Part I of the Manx Act”, and
 - (ii) after “tax”, where secondly, thirdly and fourthly occurring, insert “chargeable under either of those Parts”;
- (c) in subsection (2A)(b)(c), after “tax”, wherever occurring, insert “chargeable under either of those Parts”; and
- (d) in subsection (3)—
 - (i) after “tax”, where first occurring, insert “chargeable under this Part of this Act or value added tax chargeable under Part I of the Manx Act”, and
 - (ii) after “tax”, where secondly occurring, insert “chargeable under either of those Parts”.

20. In section 34(1), after “taxable person” insert “or a person defined as such in section 2(2) of the Manx Act”.

21. In section 36(1), after “tax” insert “chargeable under this Part of this Act or value added tax chargeable under Part I of the Manx Act”.

22. In section 40(1)(k)(d), after “taxable person” insert “or a person defined as such in section 2(2) of the Manx Act”.

23. In section 43(4)(b)(e), after “tax” insert “chargeable under this Part of this Act or value added tax chargeable under Part I of the Manx Act”.

24. In section 46—

- (a) in subsection (1)(f), for the definition of “tax” substitute—

“ “tax” means, except where the context otherwise requires, value added tax chargeable under this Part of this Act;”;
- (b) in subsection (4), after “United Kingdom”, wherever occurring, insert “or the Isle of Man”.

(a) Subsection (1) of section 32 was amended by section 14 of, and Part II of Schedule 6 to, the Finance Act 1977 (c. 36).

(b) Subsection (2) of section 33 was substituted by section 14 of, and Part I of Schedule 6 to, the Finance Act 1977 (c. 36).

(c) Subsection (2A) of section 33 was inserted by section 14 of, and Part I of Schedule 6 to, the Finance Act 1977 (c. 36).

(d) Section 40(1)(k) was inserted by section 16(5) of the Finance Act 1977 (c. 36).

(e) Subsection (4)(b) of section 43 was substituted by section 14 of, and Part II of Schedule 6 to, the Finance Act 1977 (c. 36).

(f) Subsection (1) of section 46 was amended by section 14 of, and Part II of Schedule 6 to, the Finance Act 1977 (c. 36).

25. In section 49, after "United Kingdom", where secondly occurring, insert "or the Isle of Man".

26. In section 51, after "tax" insert "chargeable under this Part of this Act or value added tax chargeable under Part I of the Manx Act".

27. In Schedule 1(a)—

(a) in paragraph 1, after "registered", where first occurring, insert "under this Part of this Act or Part I of the Manx Act";

(b) before paragraph 3 insert the following paragraphs—

"2A. A person who, by virtue of paragraph 1(a) and (b) of the Schedule, is liable to be registered shall, subject to the provisions of this Schedule—

(a) if he has an establishment in the United Kingdom and no establishment in the Isle of Man, be registered under this Part of this Act;

(b) if he has an establishment in the Isle of Man and no establishment in the United Kingdom, be registered under Part I of the Manx Act;

(c) if he has establishments both in the United Kingdom and the Isle of Man, or does not have an establishment in either country, be registered either under this Part of this Act or under Part I of the Manx Act, as the Commissioners shall determine, but unless or until the Commissioners determine that such a person shall be registered under Part I of the Manx Act, he shall be required to be registered under this Part of this Act.

2B. Where a person, who is registered under Part I of the Manx Act, would be, apart from that registration, required by paragraph (2A) above to be registered under this Part of this Act, he may remain registered under Part I of the Manx Act until such time as the Commissioners determine that he shall be registered under this Part of this Act.";

(c) in paragraph 3—

(i) after "person", where first occurring, insert " , other than a person registered or required to be registered under Part I of the Manx Act," , and

(ii) after "Commissioners", where thirdly occurring, insert " , unless they determine that that person shall be registered under Part I of the Manx Act," ;

(d) in paragraphs 5 and 6—

(i) after "person", where first occurring, insert " , other than a person registered or required to be registered under Part I of the Manx Act," , and

(ii) after "Commissioners", where secondly occurring, insert " , unless they determine that that person shall be registered under Part I of the Manx Act," ;

(a) Schedule 1 was amended by section 14 of, and Part II of Schedule 6 to, the Finance Act 1977 (c. 36) and by section 11 of the Finance Act 1978 (c. 42).

(e) after paragraph 6 insert the following paragraph—

“6A. Where a person, who is or was required to notify the Commissioners under paragraph 3, 5 or 6 of this Schedule, has an establishment in the Isle of Man, he may notify the Isle of Man Finance Board and such notification shall be deemed for the purposes of those paragraphs to be notification to the Commissioners.”;

(f) after paragraph 7 insert the following paragraphs—

“7A. Any person, registered under this Part of this Act on or after 1st April 1980, who—

- (a) has no establishment in the Isle of Man, or
- (b) is the representative member of a group of bodies corporate, within the meaning of section 21 of this Act, no member of which has an establishment in the Isle of Man,

shall notify the Commissioners if, at any later time, he, or any member of the group, has such an establishment and such notification shall be treated for the purposes of this Schedule and any regulations made thereunder as an event which could necessitate the cancellation of that person's, or that group of bodies corporate's, registration.

7B.—(1) Where a person, who is registered under this Part of this Act, has establishments both in the United Kingdom and the Isle of Man, or does not have an establishment in either country, the Commissioners may, at any time, determine that he shall be registered under Part I of the Manx Act.

(2) Where the Commissioners determine that a person, who is registered under this Part of this Act, shall be registered under Part I of the Manx Act, he shall cease to be, or required to be, registered under this Part of this Act from such date as they may determine, but, for the purposes of paragraph 7 of Schedule 2 to this Act, he shall not cease to be a taxable person.

7C.—(1) Where a person, who is registered under Part I of the Manx Act, has establishments both in the United Kingdom and the Isle of Man, or does not have an establishment in either country, the Commissioners may, at any time, determine that he shall be registered under this Part of this Act.

(2) Where the Commissioners determine that a person to whom sub-paragraph (1) above applies shall be registered under this Part of this Act, they shall register him with effect from such date as they may determine.

7D. Where a person, who was registered under Part I of the Manx Act, is, pursuant to a determination of the Commissioners to that effect, registered under this Part of this Act—

- (a) any requirement, permission, direction, determination, decision, notice, allowance or demand, given or made by the Isle of Man Finance Board to that person, shall be deemed to be or have been given or made by the Commissioners to that person under this Part of this Act;
- (b) any return required to be furnished under Part I of the Manx Act shall be deemed to be or have been required to be furnished under this Part of this Act; and

- (c) any amount of value added tax required to be paid under Part I of the Manx Act shall be deemed to be or to have been an amount of tax due under this Part of this Act.”; and
- (g) after paragraph 14, add the following paragraph—
- “15.—(1) For the purpose of this Schedule, a person shall be deemed to have an establishment in a country if—
- (a) there is a place in that country from which he carries on a business; or
- (b) he carries on a business through a branch or agent in that country.
- (2) For the purpose of sub-paragraph (1)(b) above, an agent is a person who has the authority or capacity to create legal relations between a person occupying the position of his principal and a third party.”.
28. In Schedule 4(a)—
- (a) in Group 9—
- (i) in item 1, after “United Kingdom” insert “and the Isle of Man”,
- (ii) in item 2—
- (A) after “United Kingdom”, where first occurring, insert “and the Isle of Man”, and
- (B) after “United Kingdom”, where secondly and thirdly occurring, insert “or the Isle of Man”,
- (iii) in items 3, 4 and 9, after “United Kingdom”, wherever occurring, insert “and the Isle of Man”,
- (iv) in item 10, after “United Kingdom”, wherever occurring, insert “or the Isle of Man”,
- (v) in item 11—
- (A) after “United Kingdom”, where first occurring, insert “or the Isle of Man”, and
- (B) after “United Kingdom”, where secondly occurring, insert “and the Isle of Man”, and
- (vi) in Note (5), after “United Kingdom”, wherever occurring, insert “or the Isle of Man”;
- (b) in Group 10—
- (i) in item 5, for “the United Kingdom”, wherever occurring, substitute “both the United Kingdom and the Isle of Man”,
- (ii) in items 9 and 11, after “United Kingdom” insert “and the Isle of Man”,
- (iii) in item 12, after “United Kingdom” insert “or the Isle of Man”, and
- (iv) in Note (1) after “1979” insert “or, in relation to the Isle of Man, as in that Act as it has effect in the Isle of Man”;

(a) Schedule 4 has been varied; the relevant amending instruments are S.I. 1978/1064, 1979/242, 1979/244.

- (c) in Group 12, in items 1 to 5, after “United Kingdom” insert “or the Isle of Man”;
 - (d) in Group 15—
 - (i) in item 1, after “1979” insert “or, in relation to the Isle of Man, as in that Act as it has effect in the Isle of Man”,
 - (ii) in item 2—
 - (A) after “United Kingdom”, where first occurring, insert “or the Isle of Man”,
 - (B) after “United Kingdom”, where secondly occurring, insert “and the Isle of Man”, and
 - (C) for “the United Kingdom”, where thirdly occurring, substitute “both the United Kingdom and the Isle of Man”,
 - (iii) in item 4, after “United Kingdom” insert “or the Isle of Man”,
 - (iv) in Note (3), after “United Kingdom” insert “and the Isle of Man”,
 - (v) in Notes (4) and (5), for “the United Kingdom” substitute “both the United Kingdom and the Isle of Man”, and
 - (vi) in Note (6), after “taxable person” insert “or a person defined as such in section 2(2) of the Manx Act”; and
 - (e) in Group 16, in item 3, after “Wales” insert “or the Isle of Man Health Services Board”.
29. In Schedule 6—
- (a) in paragraph 1, after “Wales” insert “and the Isle of Man”;
 - (b) in paragraph 2(1), after “United Kingdom” insert “and the Isle of Man”; and
 - (c) in paragraph 7, after “Wales”, wherever occurring, insert “and the Isle of Man”.

The Finance (No. 2) Act 1975(a)

30. In section 18(2)(a), for “Part I of the Finance Act 1972” substitute “either Part I of the United Kingdom Act or Part I of the Manx Act”.

The Finance Act 1977(b)

31. In section 16—
- (a) in subsection (1)—
 - (i) after “taxable person”, where first occurring, insert “or a person defined as such in section 2(2) of the Manx Act.”,
 - (ii) after “tax”, where first occurring, insert “chargeable under Part I of the United Kingdom Act or value added tax chargeable under Part I of the Manx Act”, and
 - (iii) after “taxable person”, where secondly occurring, insert “or the person defined as such in section 2(2) of the Manx Act”;

- (b) in subsection (2), after “tax” insert “chargeable under Part I of the United Kingdom Act or value added tax chargeable under Part I of the Manx Act”; and
- (c) in subsection (4), after “taxable person” insert “or a person defined as such in section 2(2) of the Manx Act”.

The Finance Act 1978(a)

32. In section 12(1)—

- (a) after “tax”, where first occurring, insert “chargeable under Part I of the United Kingdom Act or value added tax chargeable under Part I of the Manx Act”; and
- (b) after “chargeable” insert “under either of those Parts”.

SCHEDULE 2

The Tribunals and Inquiries (Value Added Tax Tribunals) Order 1972(a)

1. In Article 2(a), after "Wales" insert "and the Isle of Man".

The Value Added Tax Tribunals Rules 1972(b)

2. In Rule 9(1), after "United Kingdom" insert "or the Isle of Man".
3. In Rule 30(2), after "Wales" insert "and the Isle of Man".

The Value Added Tax (Treatment of Transactions) (No. 1) Order 1973(c)

4. In Article 3(a), after "taxable person" insert "or a person defined as such in section 2(2) of the Manx Act".

The Value Added Tax (Imported Goods) Relief (No. 1) Order 1973(d)

5. In Article 2(2), in the definition of "abroad", after "United Kingdom" insert "and the Isle of Man".
6. In Articles 5(b) and 6, after "United Kingdom" insert "or the Isle of Man".

The Value Added Tax ("Do-It-Yourself" Builders) (Relief) Regulations 1975(e)

7. In Regulation 1(2), in the definition of "tax", after "value added tax" insert "chargeable under Part I of the Act or under Part I of the Manx Act".
8. In the Schedule, after "United Kingdom" insert "or the Isle of Man".

The Value Added Tax (Imported Goods) Relief Order 1975(f)

9. In Articles 3 and 5, after "United Kingdom" insert "or the Isle of Man".

The Value Added Tax (General) Regulations 1977(g)

10. In Regulation 8—
 - (a) in paragraph (1), after "taxable person", where secondly occurring, insert "or a person defined as such in section 2(2) of the Manx Act"; and
 - (b) in paragraph (3)—
 - (i) after "taxable person", where secondly occurring, insert "or a person defined as such in section 2(2) of the Manx Act", and
 - (ii) after "Regulation" insert "or the corresponding provision made under the Manx Act".
11. In Regulation 10(1), after "taxable person", where secondly occurring, insert "or a person defined as such in section 2(2) of the Manx Act".

(a) S.I. 1972/1210.

(b) S.I. 1972/1344, amended by S.I. 1974/34.

(c) S.I. 1973/325.

(d) S.I. 1973/327.

(e) S.I. 1975/649.

(f) S.I. 1975/1491.

(g) S.I. 1977/1759, amended by S.I. 1978/532, 1978/972.

12. In Regulations 14 and 15—
 - (a) after “the Act” insert “or the corresponding provision of the Manx Act”; and
 - (b) after “invoice” insert “or a document defined as such in section 30(2) of the Manx Act”.
13. In Regulations 16(1)(b) and 17, after “invoice” insert “or a document defined as such in section 30(2) of the Manx Act”.
14. In Regulation 18—
 - (a) in paragraph (1), after “invoice” insert “or a document defined as such in section 30(2) of the Manx Act”; and
 - (b) in paragraph (2)—
 - (i) after “invoice”, wherever occurring, insert “or a document defined as such in section 30(2) of the Manx Act”,
 - (ii) in sub-paragraph (b), after “tax” insert “chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act”, and
 - (iii) in sub-paragraph (c), after “tax”, where firstly and thirdly occurring, insert “chargeable under either of those Parts”.
15. In Regulations 19, 20 and 21, after “invoice” insert “or a document defined as such in section 30(2) of the Manx Act”.
16. In Regulation 29, after “tax” in—
 - (a) paragraph (1), where secondly occurring,
 - (b) paragraph (2), where first occurring, and
 - (c) paragraph (3),insert “chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act”.
17. In Regulation 30—
 - (a) in paragraph (4), after “United Kingdom” insert “or the Isle of Man”;
 - (b) in paragraph (5)—
 - (i) after “registered person” insert “or a person defined as such in regulations made under the Manx Act”, and
 - (ii) after “United Kingdom”, wherever occurring, insert “or the Isle of Man”;
 - (c) in paragraphs (7) and (10), after “United Kingdom”, wherever occurring, insert “or the Isle of Man”; and
 - (d) in paragraph (11), after “United Kingdom”, wherever occurring, insert “or the Isle of Man, or both in the United Kingdom and the Isle of Man,”.
18. In Regulation 33—
 - (a) after “taxable person”, wherever occurring, insert “or a person defined as such in section 2(2) of the Manx Act”;

- (b) after “tax” insert “chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act”;
 - (c) in paragraph (a), after “the Act” insert “or the corresponding provision of the Manx Act”;
 - (d) in paragraph (b), after “registration number”, wherever occurring, insert “or a number defined as such in regulations made under the Manx Act”;
 - and
 - (e) in paragraphs (a) and (b), after “Commissioners” insert “or the Isle of Man Finance Board”.
19. In Regulation 34—
- (a) after “tax” insert “chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act”;
 - (b) after “taxable person” insert “or a person defined as such in section 2(2) of the Manx Act”; and
 - (c) after “registration number” insert “or a number defined as such in regulations made under the Manx Act”.
20. In Regulation 37(3), after “United Kingdom” insert “or the Isle of Man”.
21. In Regulation 39—
- (a) after “United Kingdom”, wherever occurring, insert “or the Isle of Man”;
 - (b) in paragraph (a), after “taxable person” insert “or a person defined as such in section 2(2) of the Manx Act”;
 - (c) in paragraph (c)(i), after “tax”, where secondly occurring, insert “chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act”; and
 - (d) in paragraph (d)—
 - (i) after “tax”, where first occurring, insert “chargeable under either of those Parts”, and
 - (ii) after “the Act” insert “or the Manx Act”.
22. In Regulation 40—
- (a) after “United Kingdom”, wherever occurring, insert “or the Isle of Man”; and
 - (b) in paragraph (1)(a), after “tax”, where secondly occurring, insert “chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act”.
23. In Regulation 41, after “United Kingdom”, wherever occurring, insert “or the Isle of Man”.
24. In Regulation 42—
- (a) after “United Kingdom” insert “or the Isle of Man”; and
 - (b) after “depot”, wherever occurring, insert “or, in respect of places in the Isle of Man, a place corresponding to such a port, airport or depot”.

25. In Regulations 44 and 45, after “United Kingdom”, wherever occurring, insert “or the Isle of Man”.
26. In Regulation 46(a)(ii)—
 - (a) after “United Kingdom”, where first occurring, insert “or the Isle of Man”; and
 - (b) after “United Kingdom”, where secondly occurring, insert “or the Isle of Man to a destination outside both the United Kingdom and the Isle of Man”.
27. In Regulation 47—
 - (a) in paragraph (1)—
 - (i) in sub-paragraph (a)(ii), after “United Kingdom” insert “or the Isle of Man to a destination outside both the United Kingdom and the Isle of Man”, and
 - (ii) in sub-paragraph (b), after “United Kingdom” insert “or the Isle of Man”; and
 - (b) in paragraph (2), after “United Kingdom” insert “or the Isle of Man”.
28. In Regulation 48—
 - (a) in paragraph (1)—
 - (i) in sub-paragraph (a), after “United Kingdom” insert “or the Isle of Man to a destination outside both the United Kingdom and the Isle of Man”, and
 - (ii) in sub-paragraph (b), after “United Kingdom” insert “or the Isle of Man”; and
 - (b) in paragraph (2), after “United Kingdom” insert “or the Isle of Man”.
29. In Regulations 49 and 50—
 - (a) after “United Kingdom”, wherever first occurring, insert “or the Isle of Man”; and
 - (b) after “United Kingdom”, wherever secondly occurring, insert “and the Isle of Man”.
30. In Regulation 51(4), for “who”, where first occurring, substitute “other than a person determined by the Commissioners under paragraph 7B of Schedule 1 to the Act to be required to be registered under Part I of the Manx Act who—”.
31. In Regulation 55(1)—
 - (a) after “proper officer”, wherever occurring, insert “or a person defined as such in regulations made under the Manx Act”;
 - (b) after “tax”, where secondly occurring, insert “chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act,”;

- (c) in paragraph (a)—
 - (i) after “registered person” insert “or a person defined as such in regulations made under the Manx Act”, and
 - (ii) after “Regulation 8” insert “or the corresponding provision made under the Manx Act”;
 - (d) in paragraph (c), after “tax” insert “chargeable under either of those Parts”; and
 - (e) in paragraph (d)—
 - (i) after “United Kingdom” insert “or the Isle of Man”, and
 - (ii) after “tax”, wherever occurring, insert “chargeable under either of those Parts”.
32. In Regulation 58(1)—
- (a) after “tax”, where first occurring, insert “chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act”;
 - (b) after “the Act”, where first occurring, insert “or the Manx Act”;
 - (c) after “tax”, where secondly occurring, insert “chargeable under either of those Parts”; and
 - (d) after “the Act”, where secondly occurring, insert “or the corresponding provision of the Manx Act”.
33. In Regulation 59—
- (a) in sub-paragraph (a)—
 - (i) after “tax”, where first occurring, insert “chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act,
 - (ii) after “Act” insert “or the Manx Act”, and
 - (iii) after “tax”, where secondly occurring, insert “chargeable under either of those Parts”; and
 - (b) in sub-paragraphs (c), (e), (f) and (g), after “tax”, wherever occurring, insert “chargeable under either of those Parts”.
34. In Regulation 70—
- (a) in paragraph (1), after “tax”, where secondly occurring, insert “chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act”;
 - (b) in paragraph (2), after “tax”, where first occurring, insert “chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act”; and
 - (c) in paragraph (3), after “tax” insert “chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act”.

The Value Added Tax (Imported Goods) Relief Order 1977(a)

35. In Article 3, after "United Kingdom" insert "or the Isle of Man".

The Value Added Tax (Cars) Order 1977(b)

36. In Article 2(2), in the definition of "goods", after "taxable person" insert "or a person defined as such in section 2(2) of the Manx Act".

37. In Article 4(1)—

- (a) after "tax" insert "chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act"; and
- (b) after "taxable person", where secondly occurring, insert "or a person defined as such in section 2(2) of the Manx Act".

38. In Article 5—

- (a) after "tax", where secondly occurring, insert "chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act"; and
- (b) in paragraph (a), after "car tax" insert "chargeable under section 52 of the Act or car tax chargeable under section 48 of the Manx Act".

39. In Article 6(2)(b), after "tax" insert "chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act".

40. In Article 7—

- (a) in paragraph (1)—
 - (i) in sub-paragraph (b), after "tax", where secondly occurring, insert "chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act", and
 - (ii) in sub-paragraph (c), after "tax", wherever occurring, insert "chargeable under either of those Parts"; and
- (b) in paragraph (2)(c)—
 - (i) after "tax", where first occurring, insert "chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act", and
 - (ii) after "tax", where secondly occurring, insert "chargeable under either of those Parts".

The Value Added Tax (Special Provisions) Order 1977(c)

41. In Article 2(2), in the definition of "overseas customer"—

- (a) after "United Kingdom", where first and thirdly occurring, insert "or the Isle of Man"; and
- (b) after "United Kingdom", where secondly and fourthly occurring, insert "and the Isle of Man".

42. In Article 4—

- (a) in paragraph (2)—

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- (a) S.I. 1977/1790.
 - (b) S.I. 1977/1795, amended by S.I. 1979/819.
 - (c) S.I. 1977/1796.

- (i) after “tax”, where first occurring, insert “chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act”;
 - (ii) after “tax”, wherever else occurring, insert “chargeable under either of these Parts”;
 - (iii) in sub-paragraph (b), after “Article 5” insert “or the corresponding provision made under the Manx Act”, and
 - (iv) in sub-paragraph (c), after “the Act” insert “or the Manx Act”; and
 - (b) in paragraph (3)(b)—
 - (i) after “tax”, where first occurring, insert “chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act”, and
 - (ii) after “tax”, where secondly occurring, insert “chargeable under either of those Parts”.
 - 43. In Article 7—
 - (a) after “Article 5” insert “or the corresponding provision made under the Manx Act”; and
 - (b) after “tax” insert “chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act”.
 - 44. In Articles 8 and 9, after “tax” insert “chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act”.
 - 45. In Article 10(2)—
 - (a) after “United Kingdom”, wherever occurring, insert “or the Isle of Man”;
 - (b) after “tax”, where first occurring, insert “chargeable under Part I of the Act or value added tax chargeable under Part I of the Manx Act”;
 - (c) after “the Act” insert “or the Manx Act”; and
 - (d) after “tax”, where secondly occurring, insert “chargeable under either of those Parts”.
 - 46. In Article 12—
 - (a) in paragraph (a), after “taxable person”, where secondly and thirdly occurring, insert “or a person defined as such in section 2(2) of the Manx Act”; and
 - (b) in paragraph (b)(ii), after “taxable person”, wherever occurring, insert “or a person defined as such in section 2(2) of the Manx Act”.
 - 47. In Article 14(2)(a), after “United Kingdom” insert “or the Isle of Man”.
- The Value Added Tax (Bad Debt Relief) Regulations 1978(a)*
- 48. In Regulation 4(b)(i)—
 - (a) after “invoice” insert “or a document defined as such in section 30(2) of the Manx Act”; and
 - (b) after “Regulations” insert “or the corresponding provisions made under the Manx Act”.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order is made under section 6 of the Isle of Man Act 1979 and makes provision for implementing the Agreement between the government of the United Kingdom and the government of the Isle of Man, signed in London on 15th October 1979, by providing for the modification of various provisions relating to value added tax, enabling both countries to be treated as a single area for the purposes of that tax.

