
STATUTORY INSTRUMENTS

1982 No. 476

VALUE ADDED TAX

The Value Added Tax (Finance) Order 1982

<i>Made</i>	- - -	30th March 1982
<i>Laid before the</i>		
<i>House of Commons</i>		31st March 1982
<i>Coming into Operation</i>		1st April 1982

The Treasury, in exercise of the powers conferred on them by section 13(2) 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 (Finance) Order 1982 and shall come into operation on 1st April 1982.
2. Note (2) to Group 5 of Schedule 5(b) to the Finance Act 1972 shall be varied by omitting the words “(other than a gold coin which is legal tender in its place of issue)”.

*Alastair Goodlad,
John Selwyn Gummer,*

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

30th March 1982.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order removes the exemption from value added tax for gold coins, which are legal tender in their place of issue, when supplied as collectors' pieces or as investment articles.

(a) 1972 c.41.

(b) Schedule 5 has been varied and the relevant instruments are S.I. 1978/1064 and 1979/243.

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