



VALUE ADDED TAX

VALUE ADDED TAX (REVERSE CHARGE) ORDER 1993

*Laid before Tynwald* 16th February, 1993

*Coming into operation* 1st January 1993

In exercise of the powers conferred on the Treasury by virtue section 8B(5) and (6) of the Value Added Tax and Other Taxes Act 1973(a) and of all other powers enabling it in that behalf, the following Order is hereby made: -

Citation and commencement

1. This Order may be cited as the Value Added Tax (Reverse Charge) Order 1993 and shall be deemed to have come into operation on 1st January 1993.

Amendment

2. After paragraph 7 of Schedule 2A to the Value Added Tax and Other Taxes Act 1973 add-

"8. (1) Services -

- (a) of the transportation of goods which begins in one member State and ends in a different member State;
- (b) of loading, unloading, handling and similar activities carried out in connection with services of the description specified in sub-paragraph (a);
- (c) consisting of the making of arrangements for, or of any other activity intended to facilitate,

the making by or to another person of-

- (i) a supply of a description specified in sub-paragraph (a) or (b); or
- (ii) any supply not falling within (i), except a supply of any services of a description specified in paragraphs 1 to 7 of this Schedule,

which are treated as supplied in the Isle of Man or the United Kingdom by virtue of the recipient's having made use of his registration number for the purpose of the supply; and section 8B(1) of this Act shall have effect in relation to the services described in sub-paragraphs (a) to (c) as if the recipient belongs in the Isle of Man or the United Kingdom if, and only if, he is a taxable person.

(2) In sub-paragraph (1)(a), references to "member State" shall be construed as including references to the United Kingdom and the Isle of Man as if the United Kingdom and the Isle of Man comprised a single member State."

Made this 27th

day of January

1993



Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order varies, with effect from 1st January 1993, Schedule 2A to the Value Added Tax and Other Taxes Act 1973. It adds a new paragraph 8 to that Schedule which describes services which are treated as supplied in the Island by virtue of the recipient's having made use of his registration number in order to account for the tax chargeable in the Island.