



VALUE ADDED TAX

VALUE ADDED TAX (MEANS OF TRANSPORT) ORDER 1993

Laid before Tynwald 16th February, 1993

Coming into operation 1st January 1993

In exercise of the powers conferred on the Treasury by section 43A(3) 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 (Means of Transport) Order 1993 and shall be deemed to have come into operation on 1st January 1993.

2. (1) In subsection (1) of section 43A of the Value Added Tax and Other Taxes Act 1973-

- (a) after the word "means", in the third place where it occurs, insert ", subject to subsection (1A),"; and
- (b) in paragraph (c)(i), after the word "a" insert "displacement or".

(2) After subsection (1) of that section insert-

"(1A) A ship, aircraft or motorized land vehicle does not fall within subsection (1) unless it is intended for the transport of persons or goods."

Made this 27th day of January 1993

Minister for the Treasury

EXPLANATORY NOTE

The Order is made under section 43A(3) of the Value Added Tax and Other Taxes Act 1973 and amends the definition of a "means of transport" in section 43A(1) so as to include motorized land vehicles having a displacement capacity exceeding 48 cubic centimetres. The Order also excludes from the definition any ship, aircraft or motorized land vehicle which is not intended for the transport of persons or goods.