



VALUE ADDED TAX

VALUE ADDED TAX (INPUT TAX) (SPECIFIED SUPPLIES)

ORDER 1993

Laid before Tynwald 16th March, 1993

Coming into operation 1st January 1993

In exercise of the powers conferred on the Treasury by section 4(2)(ba) 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 (Input Tax) (Specified Supplies) Order 1993 and shall be deemed to have come into operation on 1st January 1993.
2. The supplies described in article 3 are hereby specified for the purpose of section 4(2)(ba) of the Value Added Tax and Other Taxes Act 1973.
3. Services -
 - (a) which are supplied to a person who belongs outside the Isle of Man, the United Kingdom and the member States;

(a) c.1.

Price 30p.

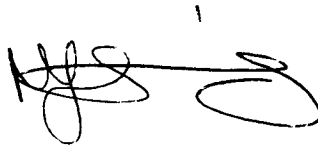
(b) which are directly linked to the export of goods to a place outside the Isle of Man, the United Kingdom and the member States; or

(c) which consist of the making of arrangements for a supply of services of a description specified in paragraph (a) or (b),

provided the supply is exempt, or would have been exempt if made in the Isle of Man or the United Kingdom, by virtue of any item of Group 2, or any of items 1 to 7 of Group 5, of Schedule 5 to the Value Added Tax and Other Taxes Act 1973.

Made this 25th day of February

1993

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke, positioned above the title of the Minister for the Treasury.

Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order specifies with effect from 1st January 1993, certain supplies for the purpose of section 4(2)(ba) of the Value Added Tax and Other Taxes Act 1973 and will provide for the deduction of input tax which is attributable to certain supplies made outside the Isle of Man and the United Kingdom and to certain exempt supplies.