



VALUE ADDED TAX

VALUE ADDED TAX (TOUR OPERATORS) (AMENDMENT)

ORDER 1993

Laid before Tynwald 16th March, 1993

Coming into operation 1st January 1993

In exercise of the powers conferred on the Treasury by sections 8A(5) and 29A(1) and (2) 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 (Tour Operators) (Amendment) Order 1993 and shall be deemed to have come into operation on 1st January 1993.

2. The Value Added Tax (Tour Operators) Order 1988(b) shall be varied as follows -

(a) for article 5 there shall be substituted the following -

"5. (1) The application of sections 8 and 8A of the Value Added Tax and Other Taxes Act 1973 shall be modified in accordance with paragraph (2).

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(a) c.1. (b) G.C. 12/88.

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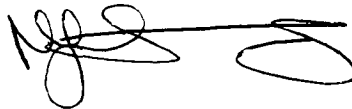
(2) A designated travel service shall be treated as supplied in the Isle of Man, the United Kingdom or the member State in which the tour operator has established his business or, if the supply was made from a fixed establishment, in the Isle of Man, the United Kingdom or the member State in which the fixed establishment is situated.";

(b) article 6 is hereby revoked.

3. Article 3 of the Value Added Tax (Tour Operators) (Amendment) Order 1990(a) is hereby revoked.

Made this 25th day of February

1993



Minister for the Treasury

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(a) G.C. 219/90.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order varies, with effect from 1st January 1993, the Value Added Tax (Tour Operators) Order 1988 ("the principal Order") as a consequence of the Value Added Tax (Place of Supply of Services) Order 1993 (S.D. 5/93).

Article 2(a) substitutes a new article 5 of the principal Order which will only provide the rule for the place of supply of a designated travel service.

Article 2(b) revokes article 6 of the principal Order which amended the Value Added Tax (Place of Supply) Order 1984 (G.C. 51/85). That Order is revoked by the Value Added Tax (Place of Supply of Services) Order 1993 so article 6 becomes spent.

Article 3 revokes article 3 of the Value Added Tax (Tour Operators) (Amendment) Order 1990 which has become spent as a result of the substitution of the new article 5 of the principal Order.