



VALUE ADDED TAX

VALUE ADDED TAX (TRANSPORT) 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 12(4) and 44(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 (Transport) Order 1993 and shall be deemed to have come into operation on 1st January 1993.
2. Group 10 of Schedule 4 to the Value Added Tax and Other Taxes Act 1973 shall be varied as follows -
 - (a) after item 13 there shall be added the following item -
 - "14. Intra-Community transport services supplied in connection with the transport of goods to or from the Azores or Madeira or between those places, to the extent that the services are treated as supplied in the Isle of Man and the United Kingdom.";

(a) c.l.

Price 40p.

(b) after Note (8) add -

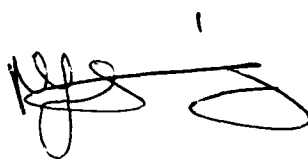
"(9) "Intra-Community transport services" means -

- (a) the intra-Community transport of goods within the meaning of the Value Added Tax (Place of Supply of Services) Order 1993(a);
- (b) ancillary transport services within the meaning of the Value Added Tax (Place of Supply of Services) Order 1993 which are provided in connection with the intra-Community transport of goods; or
- (c) the making of arrangements for the supply by or to another person of a supply within (a) or (b) or any other activity which is intended to facilitate the making of such a supply,

and, for the purpose of this Note only, the Azores and Madeira shall be each treated as a separate member State."

Made this 25th day of February

1993

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Minister for the Treasury

EXPLANATORY NOTE

(This note is note part of the Order)

This Order varies, with effect from 1st January 1993, Group 10 of Schedule 4 to the Value Added Tax and Other Taxes Act 1973.

Article 2(a) of the Order introduces a new item 14 to Group 10 which zero-rates the transport of goods to or from the Azores or Madeira or between these places and certain services related to such transport. Article 2(b) adds a new Note (9) to Group 10 which defines terms used in the new item 14.