



VALUE ADDED TAX

VALUE ADDED TAX (FLAT-RATE SCHEME FOR FARMERS)
(DESIGNATED ACTIVITIES) 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 29B(8) 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 (Flat-rate Scheme for Farmers) (Designated Activities) Order 1993 and shall be deemed to have come into operation on 1st January 1993.

2. (1) Subject to paragraph (2), the activities described in any part of the Schedule to this order are designated activities for the purposes of section 29B of the Value Added Tax and Other Taxes Act 1973.

(2) The activities described in Part VI of the Schedule are not designated activities for the purposes of section 29B of that Act, unless:

- (a) the person performing them also carries out designated activities falling within one or more of Parts I to V of the Schedule (other designated activities), and
- (b) in carrying out the activities described in Part VI -
 - (i) he performs them himself, or they are performed by his employees (or both), and
 - (ii) any equipment he uses in carrying them out, or hires to another, for agricultural purposes is equipment which he also uses for carrying out his other designated activities.

PART I

CROP PRODUCTION

1. General agriculture, including viticulture.
2. Growing of fruit and of vegetables, flowers and ornamental plants, whether in the open or under glass.
3. Production of mushrooms, spices and propagating materials; nurseries.

PART II

STOCK FARMING

1. General stock farming.
2. Poultry farming.
3. Rabbit farming.
4. Beekeeping.
5. Silkworm farming.
6. Snail farming.

PART III

FORESTRY

1. Growing, felling and general husbandry of tree in a forest, wood or copse.

PART IV

FISHERIES

1. Fresh-water fishing.
2. Fish farming.
3. Breeding of mussels, oysters and other molluscs and crustaceans.
4. Frog farming.

PART V

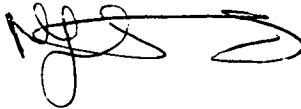
PROCESSING

1. The processing by a person of products deriving from his activities falling within Parts I to IV above, using only such means as are normally employed in the course of such activities.

PART VI
SERVICES

1. Field work, reaping and mowing, threshing, bailing, collecting, harvesting, sowing and planting.
2. Packing and preparing for market (including drying, cleaning, grinding, disinfecting and ensilaging) of agricultural products for market.
3. Storage of agricultural products.
4. Stock minding, rearing and fattening.
5. Hiring out of equipment for use in any of the activities described in this Schedule.
6. Technical assistance in relation to any of the activities described in this Schedule.
7. Destruction of weeds and pests, dusting and spraying of crops and land.
8. Operation of irrigation and drainage equipment.
9. Lopping, tree felling and other forestry services.

Made this 25th day of February 1993



Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, lists the agricultural goods and services which qualify for the purposes of the flat-rate scheme for farmers.