



VALUE ADDED TAX

VALUE ADDED TAX (FLAT-RATE SCHEME FOR FARMERS)  
(PERCENTAGE ADDITION) 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(4) 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) (Percentage Addition) Order 1993, and shall be deemed to have come into operation on 1st January 1993.
2. The percentage referred to in section 29B(4) of the Value Added Tax and Other Taxes Act 1973 shall be 4 per cent.

Made this 25th day of February 1993

Minister for the Treasury

EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order specifies the flat-rate percentage for the purposes of the flat-rate scheme for farmers.