



VALUE ADDED TAX

VALUE ADDED TAX (PLACE OF SUPPLY OF GOODS) 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 8A(5) 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 (Place of Supply of Goods) Order 1993 and shall be deemed to have come into operation on 1st January 1993.
2. The rules for determining where a supply of goods is made shall be varied in accordance with the following provisions of this Order.
3. (1) In this Order -
"Community transport" means the transportation of passengers between the point of departure and the point of arrival in the course of which -
(a) there is a stop in a member State other than that in which lies the point of departure; and

(a) c.1.

Price 40p.

(b) there is no stop in a country which is not a member State;

"homeward stage" means that part of the return trip which ends at the first stop in the country in which the return trip commenced and which involves only such other stops, if any, as are in member States where there have previously been stops (in the course of that return trip);

"pleasure cruise" includes a cruise wholly or partly for the purposes of education or training;

"point of arrival" means the last place in the member States where it is expected that passengers who have commenced their journey at a place in a member State will terminate their journey or, where there is to follow a leg which will involve a stop in a place outside the member States, the last such place before such leg is undertaken;

"point of departure" means the first place in the member States where it is expected that passengers will commence their journey or, where there has been a leg which involved a stop in a place outside the member States, the first such place after such leg has been completed;

"return trip" means any journey involving two or more countries where it is expected that the means of transport will stop in the country from which it originally departed.

(2) In this Order, references to "member State" shall be construed as including references to the United Kingdom and the

Isle of Man as if the United Kingdom and the Isle of Man comprised a single member State.

4. Subject to the following provisions of this Order, where goods are supplied on board a ship or aircraft in the course of a Community transport, those goods shall be treated as supplied at the point of departure.

5. Subject to the following provisions of this Order, any goods supplied on board a ship or aircraft in the course of a Community transport for consumption on board shall be treated as supplied outside the member States.

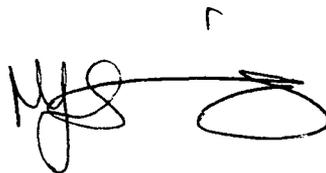
6. For the purposes of this Order -

(a) part of transportation where it is expected that a different means of transport will be used shall be treated as separate transportation; and

(b) the homeward stage of a return trip shall be treated as separate transportation.

7. This Order shall not apply to any goods supplied as part of a pleasure cruise.

Made this 25th day of February 1993

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke, positioned above a large, empty oval shape.

Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

The Order applies to goods supplied on board ships or aircraft engaged in the intra-Community transportation of passengers and provides for the place of supply of those goods to be the country in which the transportation commenced. However, goods supplied for consumption on board ships and aircraft are treated as supplied outside the Community.