



VALUE ADDED TAX ACT 1996 (AMENDMENT) ORDER 2015

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Statutory Document No. 2015/0029

*Value Added Tax Act 1996*

VALUE ADDED TAX ACT 1996 (AMENDMENT) ORDER 2015

Approved by Tynwald: 18 February 2015
Coming into Operation: 1 March 2015

The Treasury makes the following Order under section 96 of the Value Added Tax Act 1996.

1 Title

This Order is the Value Added Tax Act 1996 (Amendment) Order 2015.

2 Commencement

This Order comes into operation on 1 March 2015.


3 Interpretation

In this Order, “the Act” means the Value Added Tax Act 1996¹.

4 Amendment of the Act

- (1) The Act is amended as follows.
- (2) In section 48 (VAT representatives), after subsection (7) insert —
 - 7A) A sum required by way of security under subsection (7) shall be deemed for the purposes of paragraph 5(4) to (6) of Schedule 12 (recovery of VAT etc.) and any regulations under those paragraphs to be recoverable as if it were VAT due from the person who is required to provide it.
- (3) In Schedule 12 (general), for paragraphs 5(4) and (5) (recovery of VAT etc.) substitute —
 - 4) The Treasury may by regulations make provision —

¹ Section 95(3) and (4) of the Act provide that an order made under section 96 shall be laid before Tynwald as soon as practicable after it is made, and if Tynwald at the sitting at which it is laid or at the next following sitting fails to approve the order it shall thereupon cease to have effect.

- (a) for authorising distress to be levied on the goods and chattels of any person refusing or neglecting to pay –
 - (i) any amount of VAT due from him, or
 - (ii) any amount recoverable as if it were VAT due from him;
 - (b) for the disposal of any goods or chattels on which distress is levied in pursuance of the regulations; and
 - (c) for the imposition and recovery of costs, charges, expenses and fees in connection with anything done under the regulations.
- (5) The provision that may be contained in regulations under paragraph (4) shall include, in particular –
- (a) provision for the levying of distress, by any person authorised to do so under the regulations, on goods or chattels located at any place whatever (including on a public highway); and
 - (b) provision authorising distress to be levied at such time of the day or night, and on any such day of the week, as may be specified or described in the regulations.
- (6) Regulations under paragraph (4) may –
- (a) make different provision for different cases; and
 - (b) contain any such incidental, supplemental, consequential or transitional provision as the Treasury thinks fit. 

5 Revocation

Article 16 of the Value Added Tax Act 1996 (Amendment) Order 1997² is revoked.

MADE 21st January 2015

W E Teare
Minister for the Treasury

² SD 224/97.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends section 48 of, and Schedule 12 to, the Value Added Tax Act 1996 to make amendments originally contained in the Value Added Tax Act 1996 (Amendment) Order 1997 but which have not been brought into operation.

The amendments are concerned with the making of regulations concerned with the levying of distress for the recovery of VAT.

The Order also revokes article 16 of the Value Added Tax Act 1996 (Amendment) Order 1997, which contained the original amendments.