



# Isle of Man Act 1979

## 1979 CHAPTER 58

### 6 Value added tax.

- (1) For the purpose of giving effect to any Agreement between the government of the United Kingdom and the government of the Isle of Man whereby both countries are to be treated as a single area for the purposes of value added tax charged under the Value Added Tax Act [<sup>F1</sup>1994] and value added tax charged under the corresponding Act of Tynwald, Her Majesty may by Order in Council make provision for securing that tax is charged under the Act of [<sup>F1</sup>1994] as if all or any of the references in it to the United Kingdom included both the United Kingdom and the Isle of Man but so that tax is not charged under both Acts in respect of the same transaction.
- (2) An Order in Council under this section may make provision—
  - (a) for determining, or enabling the Commissioners to determine, under which Act a person is to be registered and for transferring a person registered under one Act to the register kept under the other;
  - (b) for treating a person who is a taxable person for the purposes of the Act of Tynwald as a taxable person for all or any of the purposes of [<sup>F2</sup>the Act of [<sup>F1</sup>1994]];
  - (c) for extending any reference in [<sup>F2</sup>the Act of [<sup>F1</sup>1994]] to tax under that Act so as to include tax under the Act of Tynwald;
  - (d) for treating any requirement imposed by or under either Act as a requirement imposed by or under the other;
  - (e) for treating any permission, direction, notice, determination or other thing given, made or done under the Act of Tynwald by the Isle of Man authority corresponding to the Commissioners as given, made or done by the Commissioners under [<sup>F2</sup>the Act of [<sup>F1</sup>1994]];
  - (f) for enabling the Commissioners to determine for the purposes of [<sup>F2</sup>section [<sup>F3</sup>43]] of [<sup>F2</sup>the Act of [<sup>F1</sup>1994]] (groups of companies) which member of a group is to be the representative member in cases where supplies are made both in the United Kingdom and the Isle of Man;
  - (g) for modifying or excluding, as respects goods removed from the Isle of Man to the United Kingdom or from the United Kingdom to the Isle of Man, any

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*Changes to legislation: There are currently no known outstanding effects for the Isle of Man Act 1979, Section 6. (See end of Document for details)*

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- provision relating to importation or exportation contained in [F<sup>2</sup>the Act of [F<sup>1</sup>1994]] or in the customs and excise Acts as applied by that Act;
- (h) for any supplementary, incidental or transitional matter.
- (3) An Order in Council under this section may make such modifications of any provision contained in or having effect under any Act of Parliament relating to value added tax as appears to Her Majesty to be necessary or expedient for the purposes of the Order.
- (4) While an Order in Council under this section is in force and without prejudice to the powers conferred by the foregoing provisions—
- (a) [F<sup>4</sup>section [F<sup>5</sup>30(10)]] of [F<sup>4</sup>The Act of [F<sup>1</sup>1994]] (forfeiture of zero-rated goods) shall have effect as if the reference to goods zero-rated under the regulations there mentioned included a reference to goods zero-rated under any corresponding regulations made under the Act of Tynwald;
- (b) [F<sup>4</sup>paragraph 10(3) of [F<sup>6</sup>Schedule 11]to] of [F<sup>4</sup>The Act of [F<sup>1</sup>1994]] (search of premises where offence is suspected) shall have effect as if the references to an offence in connection with the tax included references to an offence in connection with the tax charged under the Act of Tynwald;
- (c) [F<sup>4</sup>section [F<sup>7</sup>72(8)]] of [F<sup>4</sup>The Act of [F<sup>1</sup>1994]] (course of conduct involving offences) shall have effect as if the reference to offences under the provisions there mentioned included a reference to offences under the corresponding provisions of the Act of Tynwald.
- (5) Provision may be made by or under an Act of Tynwald for purposes corresponding to those of this section and of any Order in Council made under it.

#### Textual Amendments

- F1** Words in s. 6 substituted (1.9.1994) by 1994 c. 23, ss. 100(1), 101(1), **Sch. 14 para. 7(2)(a)**
- F2** Words substituted by Value Added Tax Act 1983 (c. 55, SIF 40:2), **Sch. 9 para. 3(b)(ii)**, Sch. 10 para. 18
- F3** Word in s. 6(1)(f) substituted (1.9.1994) by 1994 c. 23, ss. 100(1), 101(1), **Sch. 14 para. 7(2)(b)**
- F4** Words substituted by Value Added Tax Act 1983 (c. 55, SIF 40:2), **Sch. 9 para. 3(b)(iii)**, Sch. 10 para. 18
- F5** Words in s. 6(4)(a) substituted (1.9.1994) by 1994 c. 23, ss. 100(1), 101(1), **Sch. 14 para. 7(2)(c)**
- F6** Words in s. 6(4)(b) substituted (1.9.1994) by 1994 c. 23, ss. 100(1), 101(1), **Sch. 14 para. 7(2)(d)**
- F7** Words in s. 6(4)(c) substituted (1.9.1994) by 1994 c. 23, ss. 100(1), 101(1), **Sch. 14 para. 7(2)(e)**

**Changes to legislation:**

There are currently no known outstanding effects for the Isle of Man Act 1979, Section 6.