
 STATUTORY INSTRUMENTS

1975 No. 2157

CAR TAX

The Car Tax (United Kingdom and Isle of Man) Order 1975

Made - - - - 19th December 1975

Coming into Operation 19th December 1975

At the Court at Buckingham Palace, the 19th day of December 1975

Present,

The Queen's Most Excellent Majesty in Council

Whereas an Act of Tynwald entitled the Value Added Tax and Other Taxes Act 1973(a) has been passed making, in relation to the Isle of Man, provision similar to the provision made by section 52 of the Finance Act 1972(b) with respect to car tax:

Now, therefore, Her Majesty, in pursuance of paragraph 28 of Schedule 7 to the Finance Act 1972 and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows—

1.—(1) This Order may be cited as the Car Tax (United Kingdom and Isle of Man) Order 1975 and shall come into operation on the 19th December 1975.

(2) The Interpretation Act 1889(c) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

2.—(1) The Finance (No. 2) Act 1975(d) shall have effect as if, for the words “the United Kingdom” in section 23(1) thereof, there were substituted the words “both the United Kingdom and the Isle of Man”.

(2) The Value Added Tax and Car Tax (No. 2) Order 1975(e) shall have effect as if, for the words “the Isle of Man” in section 5(1) thereof, there were substituted the words “both the Isle of Man and the United Kingdom”.

N. E. Leigh.

 EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order makes provision for the amendments effected by section 23(1) of the Finance (No. 2) Act 1975 to paragraph 7 of Schedule 7 to the Finance Act 1972, as amended by section 9 of the Finance Act 1973 (c. 51) (being Acts of Parliament), and by section 5(1) of the Value Added Tax and Car Tax (No. 2) Order 1975 to paragraph 7 of Schedule 7 to the Value Added Tax and Other Taxes Act 1973 (an Act of Tynwald), as amended by section 5 of the Value Added Tax and Car Tax (No. 2) Order 1973 (Govt. Circular 82/73), to be themselves amended, so that the United Kingdom and the Isle of Man continue to be treated as a single area for the purposes of the car tax.

(a) Acts of Tynwald 1973 Ch. 1.

(c) 1889 c. 63.

(d) 1975 c. 45.

(b) 1972 c. 41.

(e) Government Circular 95/75.

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