

## 1976 No. 2025

## VALUE ADDED TAX

## The Value Added Tax (Food) Order 1976

Made - - - - 29th November 1976  
Laid before the  
House of Commons 6th December 1976  
Coming into Operation 1st April 1977

The Treasury, in exercise of the powers conferred on them by sections 12(4) and 43(1) of the Finance Act 1972<sup>(a)</sup> and of all other powers enabling them in that behalf, hereby make the following Order:—

1. This Order may be cited as the Value Added Tax (Food) Order 1976 and shall come into operation on the 1st April 1977.

2. The Interpretation Act 1889<sup>(b)</sup> shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3. Group 1 of Schedule 4 to the Finance Act 1972 as amended (c) shall be varied by adding to the excepted items the following item:—

“7. Goods described in items 1, 2 and 3 of the general items which are canned, bottled, packaged or prepared for use in the domestic—

- (a) brewing of any beer;
- (b) making of any cider or perry;
- (c) production of any wine or made-wine.”.

29th November 1976.

*T. E. Graham,*  
*Donald R. Coleman,*  
Two of the Lords Commissioners  
of Her Majesty's Treasury.

(a) 1972 c. 41.

(b) 1889 c. 63.

(c) The relevant amending instrument is S.I. 1976/128 (1976 I, p. 367).

## EXPLANATORY NOTE

*(This Note is not part of the Order.)*

This Order varies Group 1 of Schedule 4 to the Finance Act 1972 to except from zero-rating for value added tax certain goods which are canned, bottled, packaged or prepared for use in the domestic production of beer, cider, perry or wine.

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