
 STATUTORY INSTRUMENTS

1985 No. 432

VALUE ADDED TAX

The Value Added Tax (Finance) Order 1985

Made - - - - - 19th March 1985
Laid before the House of Commons 19th March 1985
Coming into Operation - - - 1st May 1985

The Treasury, in exercise of the powers conferred on them by sections 17(2) and 48(6) of the Value Added Tax Act 1983(a) 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 (Finance) Order 1985 and shall come into operation on 1st May 1985.

2. Group 5 of Schedule 6 to the Value Added Tax Act 1983 shall be varied by the addition, after note (3), of a new note as follows:

“(4) This Group includes any supply by a person carrying on a credit card, charge card or similar payment card operation made in connection with that operation to a person who accepts the card used in the operation when presented to him in payment for goods or services.”

Donald Thompson,
A. G. Hamilton,

Two of the Lords Commissioners
of Her Majesty's Treasury.

19th March 1985.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order adds a new note (note (4)) to Group 5 of Schedule 6 to the Value Added Tax Act 1983. The effect of the note is to establish an exemption from value added tax for supplies made by credit card, charge card and similar payment card operators to retailers and other outlets accepting those cards.

(a) 1983 c. 55.

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