

VALUE ADDED TAX

VALUE ADDED TAX (MEANS OF TRANSPORT) ORDER 1995

Laid before Tynwald 21st March, 1995

Coming into operation 1st January 1995

In exercise of the powers conferred on the Treasury by section 43A(3) of the Value Added Tax and Other Taxes Act 1973(a) and of all other powers enabling it in that behalf, the following Order is hereby made:

Citation and commencement

1. This Order may be cited as the Value Added Tax (Means of Transport) Order 1995 and shall be deemed to have come into operation on 1st January 1995.

Amendment of the Act

2. (1) Section 43A of the Value Added Tax and Other Taxes Act 1973 (meaning of new means of transport) shall be amended as follows.

(2) In subsection (2) of that section (which provides for when a means of transport is to be treated as new), for the words from the beginning to the end of paragraph (a) substitute -

"(2) For the purposes of this Act a means of transport shall be treated as new, in relation to any supply or any acquisition from a member State, at any time unless at that time -

(a) the period that has elapsed since its first entry into service is -

(i) in the case of a ship or aircraft, a period of more than 3 months; and

(ii) in the case of a land vehicle, a period of more than 6 months;

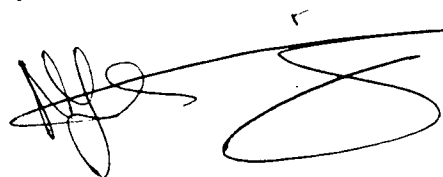
and".

(a) 1973 c.1.

(3) In paragraph (b)(iii) of that subsection, for "3000 kilometres" substitute "6000 kilometres".

(4) This article has effect in relation to means of transport whose first entry into service is on or after 1st January 1995.

Made this 15th day of February 1995

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Minister for the Treasury

EXPLANATORY NOTE
(This note is not part of the Order)

This Order, which shall be deemed to have come into operation on 1st January 1995, is part of a package of measures which implement Council Directive 94/5/EC (OJ No. L60/16, 3.3.94, p.1), amending the Sixth Council Directive 77/388/EEC (OJ No. L145, 13.6.77, p.1).

The Order amends the criteria which define those motorised land vehicles which are to be treated as new, for the purposes of taxation in the destination State following an intra-community supply.