

services and facilities in relation to particular calls, made from a call office or a coin box line.

(2) In the case of every charge or rental to which this paragraph applies there shall be added to the amount so specified or fixed or continued in force or (as the case may be) so calculated (hereinafter called "the tax exclusive amount") such sum as will increase the tax exclusive amount to the tax inclusive amount mentioned in sub-paragraph (3).

(3) The tax inclusive amount of every charge or rental to which this paragraph applies is such amount as after the deduction therefrom of value added tax chargeable on the supply to which it relates, is equal to the tax exclusive amount of the charge; and the said tax inclusive amount shall be charged and paid instead of the tax exclusive amount, which, but for this paragraph, would be charged and payable under this Scheme."

Dated the 9th day of March 1973.

Signed on behalf of the Post Office by *Ena A. Knight*
(a person authorised by the Post Office to act in that behalf). (515)

SCHEME T2/1973

NOTE: The Scheme which follows this Note has been made under section 28 of the Post Office Act 1969 and will come into operation on 26th March 1973. It amends the Post Office Telex Scheme 1971 (Post Office Scheme T2/1971) so as to provide for value added tax to be added to the charges payable under that Scheme.

(This Note is not part of the Scheme)

THE POST OFFICE TELEX AMENDMENT (No. 2) SCHEME 1973

Made - - - - 9th March 1973
Coming into Operation 26th March 1973

The Post Office, by virtue of the powers conferred upon it by section 28 of the Post Office Act 1969, and of all other powers enabling it in this behalf, hereby makes the following Scheme:

Commencement, Citation, and Extent

1.—(1) This Scheme shall come into operation on the 26th day of March 1973 and may be cited as the Post Office Telex Amendment (No. 2) Scheme 1973.

(2) This Scheme shall apply and extend to the United Kingdom and the Isle of Man.

Interpretation

2.—(1) This Scheme shall be read as one with the Post Office Telex Scheme 1971 (Post Office Scheme T2/1971) (hereinafter called "the principal Scheme") as amended by the Post Office Telex Amendment (No. 1) Scheme 1972 (Post Office Scheme T4/1972).

(2) The Interpretation Act 1889 applies for the interpretation of this Scheme as it applies for the interpretation of an Act of Parliament.

Value Added Tax

3. After paragraph 15 of the principal Scheme there shall be inserted the following paragraph:

" Value added tax

" 15A.—(1) This paragraph applies to every charge in the case of which an amount is specified in or fixed under the provisions of this Scheme and to every charge which under or by virtue of this Scheme falls to be calculated by reference to a rate or rates so specified or fixed, being (in either case) a charge for a supply on which value added tax is chargeable.

(2) In the case of every charge to which this paragraph applies there shall be added to the amount so specified or fixed or (as the case may be) so calculated (hereinafter called "the tax exclusive amount") such sum as will increase the tax exclusive amount to the tax inclusive amount mentioned in sub-paragraph (3).

(3) The tax inclusive amount of every charge to which this paragraph applies is such amount as after the deduction therefrom of value added tax chargeable on the

supply to which it relates, is equal to the tax exclusive amount, which, but for this paragraph would be charged and payable under this Scheme."

Dated the 9th day of March 1973.

Signed on behalf of the Post Office by *Ena A. Knight*
(a person authorised by the Post Office to act in that behalf).

(516)

Ena A. Knight.

SCHEME T3/1973

NOTE: The Scheme which follows this Note has been made under section 28 of the Post Office Act 1969 and will come into operation on 26th March 1973. It amends the Post Office Inland Telegram Scheme 1971 (Post Office Scheme T3/1971), the principal change being to provide for value added tax to be added to the charges payable under that Scheme.

(This Note is not part of the Scheme)

THE POST OFFICE INLAND TELEGRAM AMENDMENT (No. 2) SCHEME 1973

Made - - - - 9th March 1973
Coming into Operation 26th March 1973

The Post Office, by virtue of the powers conferred upon it by section 28 of the Post Office Act 1969, and of all other powers enabling it in this behalf, hereby makes the following Scheme:

Commencement, Citation and Extent

1. This Scheme shall come into operation on the 26th day of March 1973 and may be cited as the Post Office Inland Telegram Amendment (No. 2) Scheme 1973.

Interpretation

2.—(1) This Scheme shall be read as one with the Post Office Inland Telegram Scheme 1971 (Post Office Scheme T3/1971) (hereinafter called "the principal Scheme") as amended by the Post Office Inland Telegram Amendment (No. 1) Scheme 1972 (Post Office Scheme T5/1972).

(2) The Interpretation Act 1889 applies for the interpretation of this Scheme as it applies for the interpretation of an Act of Parliament.

Receipt for charges

3. Paragraph 20 of the principal Scheme is hereby revoked.

Value Added Tax

4. After paragraph 37 of the principal Scheme there shall be inserted the following paragraph:

" Value added tax

37A.—(1) This paragraph applies to every charge in the case of which an amount is specified in or fixed under the provisions of this Scheme and to every charge which under or by virtue of this Scheme falls to be calculated by reference to a rate or rates so specified or fixed, being (in either case) a charge for a supply on which value added tax is chargeable.

(2) In the case of every charge to which this paragraph applies there shall be added to the amount so specified or fixed or (as the case may be) so calculated (hereinafter called "the tax exclusive amount") such sum as will increase the tax exclusive amount to the tax inclusive amount mentioned in sub-paragraph (3).

(3) The tax inclusive amount of every charge to which this paragraph applies is such amount as after the deduction therefrom of value added tax chargeable on the supply to which it relates, is equal to the tax exclusive amount, which, but for this paragraph would be charged and payable under this Scheme."

Dated the 9th day of March 1973.

Signed on behalf of the Post Office by *Ena A. Knight*
(a person authorised by the Post Office to act in that behalf).

(517)

Ena A. Knight.