



# Finance Act 1975

## 1975 CHAPTER 7

### PART I

#### VALUE ADDED TAX

#### **4 Refund to diplomatic missions, etc., of VAT on importation of hydrocarbon oil**

At the end of section 17 of the Finance Act 1972 there shall be added the following subsection:—

“(5) In the following provisions, that is to say—

- (a) section 8(1) of the Consular Relations Act 1968,
- (b) paragraphs 6 and 12 of Schedule 1 to the International Organisations Act 1968, and
- (c) section 1(1) of the Diplomatic and other Privileges Act 1971,

after the words ' customs duty paid on' there shall be inserted the words ' or value added tax paid on the importation of.’”