



Value Added Tax Act 1994

1994 CHAPTER 23

PART VI

SUPPLEMENTARY PROVISIONS

Supplementary provisions

99 Refund of VAT to Government of Northern Ireland

The Commissioners shall refund to the Government of Northern Ireland the amount of the VAT charged on the supply of goods or services to that Government, on the acquisition of any goods by that Government from another member State or on the importation of any goods by that Government from a place outside the member States, after deducting therefrom so much of that amount as may be agreed between them and the Department of Finance and Personnel for Northern Ireland as attributable to supplies, acquisitions and importations for the purpose of a business carried on by the Government of Northern Ireland.