
STATUTORY INSTRUMENTS

1976 No. 2028

VALUE ADDED TAX

The Value Added Tax (Refund of Tax) Order 1976

Made - - - - 29th November 1976

Laid before the
House of Commons 6th December 1976

Coming into Operation 1st April 1977

The Treasury, in exercise of the powers conferred on them by section 15(3) of the Finance Act 1972(a), hereby make the following Order:—

1. This Order may be cited as The Value Added Tax (Refund of Tax) Order 1976 and shall come into operation on 1st April 1977.

2. The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3. The following bodies are hereby specified for the purposes of section 15 of the Finance Act 1972:—

the Commission for Local Administration in England
the Commission for Local Administration in Wales
the Commissioner for Local Administration in Scotland
the Commission for Local Authority Accounts in Scotland.

T. E. Graham,
Donald R. Coleman,
Two of the Lords Commissioners
of Her Majesty's Treasury.

29th November 1976.

EXPLANATORY NOTE

(This Note is not part of the Order.)

These bodies derive all or most of their income from precepts on local authority rates. By this Order these bodies are entitled to a refund of value added tax on supplies to or importations by them if not made for the purpose of business.

(a) 1972 c. 41.

(b) 1889 c. 63.

