

STATUTORY INSTRUMENTS

1986 No. 336

VALUE ADDED TAX

The Value Added Tax (Refund of Tax) Order 1986

<i>Made - - - -</i>	<i>25th February 1986</i>
<i>Laid before the House of Commons</i>	<i>27th February 1986</i>
<i>Coming into Operation</i>	<i>1st April 1986</i>

The Treasury, in exercise of the powers conferred on them by section 20(3) of the Value Added Tax Act 1983 (a) and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Refund of Tax) Order 1986 and shall come into operation on 1st April 1986.

2. The following bodies are hereby specified for the purposes of section 20 of the Value Added Tax Act 1983:

A probation committee constituted by section 47(a) of, and paragraph 2 of Schedule 3 to, the Powers of Criminal Courts Act 1973(b)

A magistrates' courts committee established under section 19 of the Justices of the Peace Act 1979(c)

The charter trustees constituted by section 246(4) or (5) of the Local Government Act 1972(d).

*T. Garel-Jones,
A. G. Hamilton,*
Two of the Lords Commissioners
of Her Majesty's Treasury.

25th February 1986.

EXPLANATORY NOTE

(This Note is not part of the Order.)

By this Order the specified bodies will be entitled to claim refunds of VAT under section 20 of the Value Added Tax Act 1983 on supplies to or importations by them if not made for the purpose of business.

(a) 1983 c.55.

(b) 1973 c.62; paragraph 2 of Schedule 3 was amended by the Criminal Justice Act 1982 (c.48), section 65(1).

(c) 1979 c.55; section 19 was amended by the Local Government Act 1985 (c.51), section 12(4).

(d) 1972 c.70.

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