

1989 No. 2271 (C.70)

VALUE ADDED TAX

**The Finance Act 1989 (Recovery of Overpaid Tax and
Administration) (Appointed Days) Order 1989**

Made - - - - 4th December 1989

The Treasury, in exercise of the powers conferred on them by section 24(10) and 25(5) of the Finance Act 1989(a), hereby make the following Order:

1. This Order may be cited as the Finance Act 1989 (Recovery of Overpaid Tax and Administration) (Appointed Days) Order 1989.
2. Section 24 of the Finance Act 1989 shall come into force on 1st January 1990.
3. Section 25 of the Finance Act 1989 shall come into force on 4th December 1989.

*John Taylor
David Lightbown*

4th December 1989

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into force sections 24 and 25 of the Finance Act 1989.

Section 24 provides for claims for the recovery of overpaid tax and also inserts a new paragraph (s) into section 40(1) of the Value Added Tax Act 1983 (c. 55) making the refusal of such a claim subject to appeal to the VAT Tribunal.

Section 25 substitutes new sub-paragraphs (b) and (c) in paragraph 2 of Schedule 7 to the Value Added Tax Act 1983 and also amends paragraph 7 of the same Schedule.