
STATUTORY INSTRUMENTS

1997 No. 2558

VALUE ADDED TAX

The Value Added Tax (Refund of Tax) Order 1997

Made - - - - 27th October 1997
Laid before the House of
Commons - - - - 28th October 1997
Coming into force - - 1st December 1997

The Treasury, in exercise of the powers conferred on them by section 33(3) of the Value Added Tax Act 1994⁽¹⁾ 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 1997 and shall come into force on 1st December 1997.

2. The following bodies are hereby specified for the purposes of section 33 of the Value Added Tax Act 1994—

charter trustees established by an Order made under section 17 of the Local Government Act 1992⁽²⁾ or by any other statutory instrument made under Part II of that Act.

27th October 1997

Bob Ainsworth
Graham Allen
Two of the Lords Commissioners of Her
Majesty's Treasury

(1) 1994 c. 23.
(2) 1992 c. 19.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st December 1997, allows charter trustees, established by an Order made under section 17 of the Local Government Act 1992 (c. 19), or by any other statutory instrument made under Part II of that Act, to claim refunds of VAT under section 33 of the Value Added Tax Act 1994 (c. 23) on supplies to, or acquisitions or importations by, them if those supplies, acquisitions or importations are not for the purpose of any business carried on by the charter trustees.