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STATUTORY INSTRUMENTS

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**1999 No. 2076**

**VALUE ADDED TAX**

**The Value Added Tax (Refund of Tax) Order 1999**

<i>Made</i>	- - - -	<i>21st July 1999</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>22nd July 1999</i>
<i>Coming into force</i>	- -	<i>1st September 1999</i>

The Treasury, in exercise of the powers conferred on them by section 33(3) of the Value Added Tax Act 1994<sup>(1)</sup> 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 1999 and shall come into force on 1st September 1999.

**2.** The Broads Authority (a body corporate established by section 1 of the Norfolk and Suffolk Broads Act 1988)<sup>(2)</sup> is hereby specified for the purposes of section 33 of the Value Added Tax Act 1994.

21st July 1999

*Jane Kennedy*  
*Clive Betts*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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(1) 1994 c. 23.  
(2) 1988 c. 4.

**Status:** *This is the original version (as it was originally made).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

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

The effect of this Order is that the Broads Authority, a body corporate established by section 1 of the Norfolk and Suffolk Broads Act 1988, will be entitled to claim refunds of VAT under section 33 of the Value Added Tax Act 1994 on supplies to, or acquisitions or importations by it if the goods or services concerned are not for the purpose of any business carried on by it.