

1999 No. 2076

VALUE ADDED TAX

The Value Added Tax (Refund of Tax) Order 1999

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

The Treasury, in exercise of the powers conferred on them by section 33(3) of the Value Added Tax Act 1994^(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 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)^(b) 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

^(a) 1994 c. 23.
^(b) 1988 c. 4.

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.

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