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S T A T U T O R Y I N S T R U M E N T S

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**1986 No. 532**

**VALUE ADDED TAX**

**The Value Added Tax (Refund of Tax) (No.2) Order 1986**

<i>Made</i>	- - - -	18th March 1986
<i>Laid before the</i>		
<i>House of Commons</i>	-	18th March 1986
<i>Coming into Operation</i>		1st April 1986

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 made the following Order:

1. This Order may be cited as the Value Added Tax (Refund of Tax) (No.2) 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:

Authorities established under section 10 of the Local Government Act 1985(b).

*T. Garel-Jones,*  
*Donald Thompson,*  
Two of the Lords Commissioners  
of Her Majesty's Treasury.

18th March 1986

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**EXPLANATORY NOTE**

*(This Note is not part of the Order.)*

By this Order the specified bodies will be entitled to claim refunds of value added tax 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, in the same way as could the bodies whose functions are being transferred to them.

Seven such bodies have been established under The Waste Regulation and Disposal (Authorities) Order 1985 (S.I.1985/1884) to take over the waste regulation functions, and in certain areas, the waste disposal functions of the Greater London Council and certain metropolitan county councils.

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(a) 1983 c.55.  
(b) 1985 c.51.

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