STATUTORY INSTRUMENTS

1973 No. 2121

VALUE ADDED TAX

The Value Added Tax (Refund of Tax) (No. 2) Order 1973

Made - - - -	14*th December* 1973
Laid before the House of Commons	20*th December* 1973
Coming into Operation	10*th January* 1974

The Treasury, in exercise of the powers conferred on them by section 15(3) of the Finance Act 1972(a) hereby make the following Order:—

1. This Order may be cited as The Value Added Tax (Refund of Tax) (No. 2) Order 1973 and shall come into operation on 10th January 1974.

2. The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3. The following bodies are hereby specified for the purposes of section 15 of the Finance Act 1972:—

Welsh National Water Development Authority
North West Water Authority
Northumbrian Water Authority
Yorkshire Water Authority
Anglian Water Authority
Thames Water Authority
Southern Water Authority
Wessex Water Authority
South West Water Authority
Severn-Trent Water Authority

John Stradling Thomas,
Hamish Gray,
Two of the Lords Commissioners of Her Majesty's Treasury.

14th December 1973.

EXPLANATORY NOTE

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

The regional water authorities were established under section 2 of the Water Act 1973 (c. 37). From 1st April 1974 they will assume the functions of certain bodies listed in section 15(3) of the Finance Act 1972. By this Order these authorities are entitled to a refund of value added tax on supplies to or importations by them if not made for the purpose of business, in the same way as the bodies whose functions are being transferred to them.

(a) 1972 c. 41. (b) 1889 c. 63.

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