STATUTORY INSTRUMENTS

1973 No. 522

VALUE ADDED TAX

The Value Added Tax (Refund of Tax) Order 1973

Made - - - -	23*rd March* 1973
Laid before the House of Commons	23rd *March* 1973
Coming into Operation	1*st April* 1973

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) Order 1973, and shall come into operation on 1st April 1973.

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 body is hereby specified for the purposes of section 15 of the Finance Act 1972:—

Scottish Special Housing Association

Hugh Rossi,
P. L. Hawkins,
Two of the Lords Commissioners of Her Majesty's Treasury.

23rd March 1973.

EXPLANATORY NOTE

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

The Scottish Special Housing Association is a special association which by this Order is added to the bodies entitled to a refund of value added tax on supplies to or importations by them if not made for the purpose of business.

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

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