STATUTORY INSTRUMENTS

1989 No. 1217

VALUE ADDED TAX

The Value Added Tax (Refund of Tax) Order 1989

Made - - - -	*14th July 1989*
Laid before the House of Commons	*27th July 1989*
Coming into force -	*1st September 1989*

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 make the following Order:

1. This Order may be cited as the Value Added Tax (Refund of Tax) Order 1989 and shall come into force on 1st September 1989.

2. The National Rivers Authority (a body corporate established by section 1 of the Water Act 1989(b)) is hereby specified for the purposes of section 20 of the Value Added Tax Act 1983.

David Maclean
David Lightbown
14th July 1989 Two of the Lords Commissioners of Her Majesty's Treasury

---

EXPLANATORY NOTE

(This note is not part of the Order)

By this Order the National Rivers Authority, a body corporate established by section 1 of the Water Act 1989, 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 it if those supplies or importations are not for the purposes of any business carried on by it.

(a) 1983 c.55.
(b) 1989 c.15.