



Value Added Tax Act 1983 (repealed 1.9.1994)

1983 CHAPTER 55

Refunds

20 Refund of tax in certain cases.

- (1) Subject to the following provisions of this section, where tax is chargeable on the supply of goods or services to, or on the importation of goods by, a body to which this section applies and the supply or importation is not for the purpose of any business carried on by the body, the Commissioners shall, on a claim made by the body at such time and in such form and manner as the Commissioners may determine, refund to it the amount of the tax so chargeable.
- (2) Where goods or services so supplied to or imported by the body cannot be conveniently distinguished from goods or services supplied to or imported by it for the purpose of a business carried on by it, the amount to be refunded under this section shall be such amount as remains after deducting from the whole of the tax chargeable on any supply to or importation by the body such proportion thereof as appears to the Commissioners to be attributable to the carrying on of the business; but where the tax so attributable is or includes tax attributable, in accordance with regulations under section 15 above, to exempt supplies by the body and the tax attributable to the exempt supplies is in the opinion of the Commissioners an insignificant proportion of the tax so chargeable they may include it in the tax refunded under this section.
- (3) The bodies to which this section applies are—
 - (a) a local authority;
 - (b) a water authority, a river purification board established under section 135 of the ^{M1}Local Government (Scotland) Act 1973, a statutory water undertaker within the meaning of the ^{M2}Water Act 1973 and a water development board within the meaning of section 109 of the ^{M3}Water (Scotland) Act 1980;
 - (c) an internal drainage board within the meaning of the ^{M4}Land Drainage Act 1976;

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- (d) [^{F1}the London Transport Executive and] a passenger transport authority or executive established under Part II of the ^{M5}Transport Act 1968;
 - (e) a port health authority constituted under Part I of the ^{M6}Public Health Act 1936, and a port local authority and joint port local authority constituted under Part X of the ^{M7}Public Health (Scotland) Act 1897;
 - (f) a police authority and the Receiver for the Metropolitan Police District;
 - (g) a development corporation within the meaning of the ^{M8}New Towns Act 1981 or the ^{M9}New Towns (Scotland) Act 1968, a new town commission within the meaning of the ^{M10}New Towns Act (Northern Ireland) 1965 and the Commission for the New Towns;
 - (h) a general lighthouse authority within the meaning of Part XI of the ^{M11}Merchant Shipping Act 1894;
 - (i) the British Broadcasting Corporation;
 - [^{X1}(j) Independent Television News Limited; and]
 - [^{F2}(j) a nominated news provider, as defined by section 31(3) of the Broadcasting Act 1990;]
 - (k) any body specified for the purposes of this section by an order made by the Treasury.
- (4) No tax shall be refunded under this section to a general lighthouse authority which in the opinion of the Commissioners is attributable to activities other than those concerned with the provision, maintenance or management or lights or other navigational aids.
- [^{F3}(4A) No tax shall be refunded under this section to a nominated news provider which in the opinion of the Commissioners is attributable to activities other than the provision of news programmes for broadcasting by holders of regional Channel 3 licences (within the meaning of Part I of the Broadcasting Act 1990).]
- (5) References in this section to tax chargeable do not include any tax which, by virtue of any order under section 14(10) above, is excluded from credit under that section.
- (6) In this section “local authority” means the council of a county, district, London borough, parish or group of parishes (or, in Wales, community or group of communities), ^{F4} the Common Council of the City of London, the Council of the Isles of Scilly, and any joint committee or joint board established by two or more of the foregoing and, in relation to Scotland, a regional, islands or district council within the meaning of the ^{M12}Local Government (Scotland) Act 1973, any combination and any joint committee or joint board established by two or more of the foregoing and any joint board to which section 226 of that Act applies.

Editorial Information

- X1** S. 20(3)(j) commencing “a nominated news provider” substituted (1.1.1993) for s. 20(3)(j) commencing “Independent Television News Limited” by [Broadcasting Act 1990 \(c. 42, SIF 96\)](#), s. 203(1), [Sch. 20 para. 37\(a\)](#)

Textual Amendments

- F1** Words repealed (E.W.) by [London Regional Transport Act 1984 \(c. 32, SIF 126\)](#), s. 71(3)(b), Sch. 7
- F2** S. 20(3)(j) commencing “a nominated news provider” substituted (1.1.1993) for s. 20(3)(j) commencing “Independent Television News Limited” by [Broadcasting Act 1990 \(c. 42, SIF 96\)](#), s. 203(1), [Sch. 20 para. 37\(a\)](#)

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- F3** S. 20(4A) inserted (1.1.1993) by Broadcasting Act 1990 (c. 42, SIF 96), s. 203(1), **Sch. 20 para. 37(b)**
F4 Words repealed by Local Government Act 1985 (c.51, SIF 81:1), s. 102, **Sch.17**

Marginal Citations

- M1** 1973 c. 65.
M2 1973 c. 37.
M3 1980 c. 45.
M4 1976 c. 70.
M5 1968 c. 73.
M6 1936 c. 49.
M7 1897 c. 38.
M8 1981 c. 64.
M9 1968 c. 16.
M10 1965 c. 13 (N.I.).
M11 1894 c. 60.
M12 1973 c. 65.

VALID FROM 01/12/1992

[^{F5}20A Refunds in relation to new means of transport supplied to other member States.

- (1) Subject to subsection (2) below, where a person who is not a taxable person makes such a supply of goods consisting in a new means of transport as involves the removal of the goods to another member State, the Commissioners shall, on a claim made in that behalf, refund to that person, as the case may be—
- (a) the amount of any tax on the supply of that means of transport to that person; or
 - (b) the amount of any tax paid by that person on the acquisition of that means of transport from another member State or on its importation from a place outside the member States.
- (2) The amount of tax refunded under this section shall not exceed the amount that would have been payable on the supply involving the removal if it had been a taxable supply by a taxable person and had not been zero-rated.
- (3) The Commissioners shall not be entitled to entertain a claim for refund of tax under this section unless the claim—
- (a) is made within such time and in such form and manner;
 - (b) contains such information; and
 - (c) is accompanied by such documents, whether by way of evidence or otherwise,
- as the Commissioners may by regulations prescribe.]

Textual Amendments

- F5** S. 20A inserted (1.12.1992) by Finance (No. 2) Act 1992 (c. 48), s. 14(2), **Sch. 3 Pt. I para.22**; S.I. 1992/2979, art. 4, **Sch. Pt.II** (with art. 5).

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[^{F6}21 Refund of tax to persons constructing certain buildings.

- (1) Subject to subsection (2) below, where tax is chargeable on the supply of goods to, or the importation of goods by, a person constructing a building lawfully and otherwise than in the course of furtherance of any business, and—
 - (a) the goods are incorporated in the building or its site; and
 - (b) the supply of the goods would have been zero-rated by virtue of item 3 of Group 8 of Schedule 5 to this Act if they had been supplied by a supplier making to the same person supplies within item 2 of that Group of services including their use or installation, and any required certificate had been given,
 the Commissioners shall, on a claim made in that behalf, refund to the person the amount of the tax so chargeable.

- (2) The Commissioners shall not be required to entertain a claim for a refund of tax under this section unless the claim—
 - (a) is made within such time and in such form and manner;
 - (b) contains such information; and
 - (c) is accompanied by such documents, whether by way of evidence or otherwise, as the Commissioners may by regulations prescribe.]

Textual Amendments
F6 S. 21 substituted by [Finance Act 1989](#) (c. 26, SIF 40:2), s. 18, [Sch. 3 para. 5](#)

[^{F7}22

Textual Amendments
F7 S. 22 repealed by [Finance Act 1990](#) (c. 29, SIF 40:2), ss. 11(9), 132, [Sch. 19 Pt. III](#) Note 1

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