



Finance Act 1984

1984 CHAPTER 43

CHAPTER II

VALUE ADDED TAX

11 Refund of tax to Government departments etc. in certain cases.

After subsection (2) of section 27 of the Value Added Tax Act 1983 (application of value added tax legislation to the Crown) there shall be inserted the following subsections—

“(2A) Where tax is chargeable on the supply of goods or services to, or on the importation of goods by, a Government department and the supply or importation is not for the purpose—

- (a) of any business carried on by the department, or
- (b) of a supply by the department which, by virtue of a direction under subsection (2) above, is treated as a supply in the course or furtherance of a business,

then, if and to the extent that the Treasury so direct and subject to subsection (2B) below, the Commissioners shall, on a claim made by the department at such time and in such form and manner as the Commissioners may determine, refund to it the amount of the tax so chargeable.

(2B) The Commissioners may make the refunding of any amount due under subsection (2A) above conditional upon compliance by the claimant with requirements with respect to the keeping, preservation and production of records relating to the supply or importation in question.”

Status:

Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1984, Section 11.