

## SCHEDULES

### SCHEDULE 20

#### MINOR AND CONSEQUENTIAL AMENDMENTS

##### *Value Added Tax Act 1983 (c. 55)*

- 37 In section 20 (refund of value added tax in certain cases)—
- (a) in subsection (3), for paragraph (j) substitute—
    - “(j) a nominated news provider, as defined by section 31(3) of the Broadcasting Act 1990;”;and
  - (b) after subsection (4) insert—
    - “(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).”