

---

STATUTORY INSTRUMENTS

---

**1985 No. 1101**

**VALUE ADDED TAX**

**The Value Added Tax (Refund of Tax) Order 1985**

*Made* - - - 17th July 1985

*Laid before the  
House of Commons* 18th July 1985

*Coming into Operation* 1st August 1985

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 1985 and shall come into operation on 1st August 1985.

2. The following bodies established under the Local Government Act 1985(b) are hereby specified for the purposes of section 20 of the Value Added Tax Act 1983:

The Inner London Education Authority  
The Inner London Interim Education Authority  
The Northumbria Interim Police Authority  
The London Fire and Civil Defence Authority  
The London Residuary Body  
A metropolitan county Police Authority  
A metropolitan county Fire and Civil Defence Authority  
A metropolitan county Passenger Transport Authority  
A metropolitan county Residuary Body.

*John Major,  
Donald Thompson,*  
Two of the Lords Commissioners  
of Her Majesty's Treasury.

17th July 1985.

---

(a) 1983 c.55.

(b) 1985 c.51.

## EXPLANATORY NOTE

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

These bodies will be established under the Local Government Act 1985 to take over functions previously performed by the Greater London Council (including the Inner London Education Authority) and the Metropolitan County Councils. By this Order the specified bodies will be entitled to claim refunds of VAT under section 20 of the VAT Act 1983 on supplies to or importations by them if not made for the purpose of business, in the same way as could the bodies whose functions are being transferred to them.

SI 1985/1101  
ISBN 0-11-057101-0

