
STATUTORY INSTRUMENTS

1990 No. 1188

VALUE ADDED TAX

The Value Added Tax (Refund of Tax) (Revocation) Order 1990

<i>Made</i>	- - - -	<i>5th June 1990</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>8th June 1990</i>
<i>Coming into force</i>	- -	<i>30th June 1990</i>

The Treasury, in exercise of the powers conferred on them by section 20(3) of the Value Added Tax Act 1983⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Order:

Title and commencement

1. This Order may be cited as the Value Added Tax (Refund of Tax) (Revocation) Order 1990 and shall come into force on 30th June 1990.

Revocation

2. The Value Added Tax (Refund of Tax) Order 1973⁽²⁾ is hereby revoked.

5th June 1990

John Taylor
Kenneth Carlisle
Two of the Lords Commissioners of Her
Majesty's Treasury

⁽¹⁾ 1983 c. 55.

⁽²⁾ S.I.1973/522; this Order was made under section 15(3) of the Finance Act 1972 (c. 41) which subsection was re-enacted by section 20(3) of the Value Added Tax Act 1983.

Status: *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

EXPLANATORY NOTE

(This note is not part of the Order)

This Order revokes the Value Added Tax (Refund of Tax) Order 1973 which specified the Scottish Special Housing Association as a body entitled to a refund of value added tax on supplies to or importations by it if not made for the purpose of business.