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STATUTORY INSTRUMENTS

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**1995 No. 1978**

**VALUE ADDED TAX**

**The Value Added Tax (Refund of Tax) Order 1995**

<i>Made</i>	- - - -	<i>26th July 1995</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>26th July 1995</i>
<i>Coming into force</i>	- -	<i>18th August 1995</i>

The Treasury, in exercise of the powers conferred on them by section 33(3) of the Value Added Tax Act 1994<sup>(1)</sup> 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 1995 and shall come into force on 18th August 1995.

2. The Environment Agency (a body corporate established by section 1 of the Environment Act 1995<sup>(2)</sup>) is hereby specified for the purposes of section 33 of the Value Added Tax Act 1994.

26th July 1995

*David Willetts*  
*Simon Burns*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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(1) 1994 c. 23.  
(2) 1995 c. 25.

**Status:** This is the original version (as it was originally made).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

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

By this Order the Environment Agency, a body corporate established by section 1 of the Environment Act 1995, will be entitled to claim refunds of VAT under section 33 of the Value Added Tax Act 1994 on supplies to, or acquisitions or importations by it if those supplies, acquisitions or importations are not for the purposes of any business carried on by it.