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STATUTORY INSTRUMENTS

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**1995 No. 2999**

**VALUE ADDED TAX**

**The Value Added Tax (Refund of Tax) (No. 2) Order 1995**

	<i>22nd November</i>
<i>Made</i> - - - -	<i>1995</i>
<i>Laid before the House of</i>	<i>22nd November</i>
<i>Commons</i> - - - -	<i>1995</i>
<i>Coming into Force</i> - -	<i>15th December 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) (No. 2) Order 1995 and shall come into force on 15th December 1995.

2. The following bodies are hereby specified for the purposes of section 33 of the Value Added Tax Act 1994:

A National Park authority (within the meaning of section 63 of the Environment Act 1995<sup>(2)</sup>)

A fire authority constituted by a combination scheme made under section 6 of the Fire Services Act 1947<sup>(3)</sup>.

*Derek Conway*  
*David Willetts*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

22nd November 1995

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(1) 1994 c. 23.  
(2) 1995 c. 25.  
(3) 1947 c. 41.

**Status:** This is the original version (as it was originally made).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 National Park authorities, established under section 63 of the Environment Act 1995, and fire authorities, constituted by a combination scheme made under section 6 of the Fire Services Act 1947, 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 them if those supplies, acquisitions or importations are not for the purpose of any business carried on by them.