
STATUTORY INSTRUMENTS

1999 No. 677

The Scottish Parliamentary Corporate
Body (Crown Status) Order 1999

Value Added Tax

6. The Parliamentary corporation shall be treated as a Crown body for the purposes of the Value Added Tax Act 1994⁽¹⁾ and accordingly for the purposes of section 41 of that Act (application to the Crown) it shall be treated as a government department.

⁽¹⁾ 1994 c. 23.