



VALUE ADDED TAX ACT 1996

VALUE ADDED TAX (REFUND OF TAX) ORDER 1998

Laid before Tynwald

28 April 1998

Coming into operation

1 May 1998

In exercise of the powers conferred on the Treasury by section 33(3) of the Value Added Tax Act 1996^(a), and of all other powers enabling it in that behalf, the following Order is hereby made :-

Citation and commencement

1. This Order may be cited as the Value Added Tax (Refund of Tax) Order 1998 and shall come into operation on 19 March 1998.
2. The bodies listed in the Schedule to this Order are hereby specified for the purposes of section 33(3)(f) of the Value Added Tax Act 1996.

^(a) 1996 c.1.


SCHEDULE

1. The Treasurer, Vicar and Wardens of Andreas Parish Church
2. The Vicar and Wardens of Arbory Parish Church
3. The Vicar and Wardens of Ballaugh Parish Church
4. The Vicar and Wardens of Braddan Parish Church
5. The Vicar and Wardens of Bride Parish Church
6. The Treasurer, Vicar and Wardens of German Parish Church
7. The Treasurer, Vicar and Wardens of Jurby Parish Church
8. The Treasurer, Vicar and Wardens of Lezayre Parish Church
9. The Treasurer, Vicar and Wardens of Lonan Parish Church
10. The Vicar and Wardens of Malew Parish Church
11. The Vicar and Wardens of Marown Parish Church
12. The Vicar and Wardens of Maughold Parish Church
13. The Vicar and Wardens of Michael Parish Church
14. The Vicar and Wardens of Onchan Parish Church
15. The Vicar and Wardens of Patrick Parish Church
16. The Treasurer, Vicar and Wardens of Rushen Parish Church
17. The Vicar and Wardens of Santon Parish Church

Made the 4th day of

March

1998



Minister for the Treasury

EXPLANATORY NOTE (This note is not part of the Order)

This Order, which comes into operation on 1 May 1998, allows for burial authorities in the Island to claim refunds of VAT under section 33 of the Value Added Tax Act 1996 on any 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 the authority.

It is the church wardens of an Island parish who act as the burial authority for that parish^(b).

^(b) By virtue of section 1 of the Burials Act 1986 (c.26).