

The effect of the Order is that the specified persons are entitled to claim refunds of value added tax charged on supplies to, and acquisitions and importations by, them provided that those supplies, acquisitions and importations are not for the purpose of a business carried on by them.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

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