

2014 No. 000

VALUE ADDED TAX

The Value Added Tax (Refund of Tax) Order 2014

<i>Made</i>	- - - -	***
<i>Laid before the House of Commons</i>		***
<i>Coming into force</i>	- -	***

The Treasury make the following Order in exercise of the power conferred by section 33(3)(k) of the Value Added Tax Act 1994(a):

Citation and commencement

1. This Order may be cited as the Value Added Tax (Refund of Tax) Order 2014 and comes into force on ***.

Bodies specified for the purposes of section 33 of the Value Added Tax Act 1994

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

- (a) the Barnsley, Doncaster, Rotherham and Sheffield Combined Authority established by article 3 of the Barnsley, Doncaster, Rotherham and Sheffield Combined Authority Order 2014(b);
- (b) the Durham, Gateshead, Newcastle Upon Tyne, North Tyneside, Northumberland, South Tyneside and Sunderland Combined Authority established by article 3 of the Durham, Gateshead, Newcastle Upon Tyne, North Tyneside, Northumberland, South Tyneside and Sunderland Combined Authority Order 2014(c);
- (c) the Halton, Knowsley, Liverpool, St Helens, Sefton and Wirral Combined Authority established by article 3 of the Halton, Knowsley, Liverpool, St Helens, Sefton and Wirral Combined Authority Order 2014(d);
- (d) the Greater Manchester Combined Authority established by article 3 of the Greater Manchester Combined Authority Order 2011(e); and

(a) 1994 c. 23, there are amendments to section 33(3) not relevant to this Order.
(b) S.I. 2014/***.
(c) S.I. 2014/***.
(d) S.I. 2014/***.
(e) S.I. 2011/908.

- (e) the West Yorkshire Combined Authority established by article 3 of the West Yorkshire Combined Authority Order 2014^(a).

	<i>Name</i>
	<i>Name</i>
Date	Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on ***, provides that the combined authorities listed in the Order are specified for the purposes of section 33 of the Value Added Tax Act 1994 (c. 23). The effect of this Order is that those bodies are entitled to claim refunds of value added tax charged in relation to their supplies, acquisitions or importations provided that those supplies, acquisitions or 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 ***.

^(a) S.I. 2014/***.