



Finance Act 2018

2018 CHAPTER 3

PART 2

INDIRECT TAXES

Value added tax

39 VAT refunds to public authorities

- (1) In section 33 of VATA 1994 (refunds of VAT in certain cases), subsection (3) is amended as follows.
- (2) In paragraph (a) after “a local authority” insert “ and a combined authority established by an order made under section 103(1) of the Local Democracy, Economic Development and Construction Act 2009 ”.
- (3) After paragraph (a) insert—
 - “(aa) a fire and rescue authority under the Fire and Rescue Services Act 2004, if the authority does not fall within paragraph (a);
 - (ab) the Scottish Fire and Rescue Service;”.
- (4) In paragraph (f), omit “a police authority and”.
- (5) After paragraph (f) insert—
 - “(fa) the Scottish Police Authority;
 - (fb) the Police Service of Northern Ireland and the Northern Ireland Policing Board;”.
- (6) The amendments made by this section have effect in relation to supplies made, and acquisitions and importations taking place, on or after the day on which this Act is passed.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Section 39.