

---

STATUTORY INSTRUMENTS

---

**2000 No. 1046**

**VALUE ADDED TAX**

**The Value Added Tax (Refund of Tax) Order 2000**

<i>Made</i>	- - - -	<i>12th April 2000</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>13th April 2000</i>
<i>Coming into force</i>	- -	<i>8th May 2000</i>

The Treasury, in exercise of the powers conferred on them by section 33(3) of the Value Added Tax Act 1994<sup>(1)</sup>, hereby make the following order:

1. This Order may be cited as the Value Added Tax (Refund of Tax) Order 2000 and shall come into force on 8th May 2000.

2. The Greater London Authority (a body corporate established by section 1 of the Greater London Authority Act 1999<sup>(2)</sup>) is specified for the purposes of section 33 of the Value Added Tax Act 1994.

12th April 2000

*Jim Dowd*  
*Bob Ainsworth*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

---

(1) 1994 c. 23.  
(2) 1999 c. 29.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

---

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order, which comes into force on 8th May 2000, specifies the Greater London Authority (a body corporate established by section 1 of the Greater London Authority Act 1999) for the purposes of section 33 of the Value Added Tax Act 1994.

A body that is specified for the purposes of section 33 of the Value Added Tax Act 1994 is entitled to claim refunds of VAT on supplies to, or acquisitions or importations by, the body provided the supplies, acquisitions or importations are not for the purpose of any business carried on by it.