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STATUTORY INSTRUMENTS

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**2015 No. 449**

**VALUE ADDED TAX**

**The Value Added Tax (Refund of Tax to the London  
Legacy Development Corporation) Order 2015**

<i>Made</i>	- - - -	<i>3rd March 2015</i>
<i>Laid before the House of Commons</i>	- - - -	<i>4th March 2015</i>
<i>Coming into force</i>	- -	<i>1st April 2015</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<sup>(1)</sup>:

**Citation and commencement**

1. This Order may be cited as the Value Added Tax (Refund of Tax to the London Legacy Development Corporation) Order 2015 and comes into force on 1st April 2015.

**The London Legacy Development Corporation**

2. The London Legacy Development Corporation, established by article 3 of the London Legacy Development Corporation (Establishment) Order 2012 <sup>(2)</sup>, is specified for the purposes of section 33 of the Value Added Tax Act 1994.

3rd March 2015

*Mark Lancaster*  
*Gavin Barwell*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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(1) 1994 c. 23, there are amendments to section 33(3) not relevant to this Order.  
(2) S.I. 2012/310.

**Status:** This is the original version (as it was originally made).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

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## EXPLANATORY NOTE

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

This Order provides that the London Legacy Development Corporation is specified for the purposes of section 33 of the Value Added Tax Act 1994. The effect of this Order is that it gives entitlement to claim refunds of value added tax charged on supplies to, and acquisitions or importations by, the London Legacy Development Corporation, provided that those supplies, acquisitions or importations are not for the purpose of a business carried on by it.

A Tax Information and Impact Note covering this instrument has been published at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.