
STATUTORY INSTRUMENTS

2016 No. 993

VALUE ADDED TAX

The Value Added Tax (Refund of Tax to the Tees Valley and West Midlands Combined Authorities) Order 2016

<i>Made</i>	- - - -	<i>12th October 2016</i>
<i>Laid before the House of Commons</i>	- - - -	<i>13th October 2016</i>
<i>Coming into force</i>	- -	<i>7th November 2016</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⁽¹⁾:

Citation and commencement

1. This Order may be cited as the Value Added Tax (Refund of Tax to the Tees Valley and West Midlands Combined Authorities) Order 2016 and comes into force on 7th November 2016.

The Tees Valley Combined Authority

2. The Tees Valley Combined Authority, established by article 3 of the Tees Valley Combined Authority Order 2016⁽²⁾, is specified for the purpose of section 33 of the Value Added Tax Act 1994.

The West Midlands Combined Authority

3. The West Midlands Combined Authority, established by article 3 of the West Midlands Combined Authority Order 2016⁽³⁾, is specified for the purpose of section 33 of the Value Added Tax Act 1994.

(1) 1994 c. 23.
(2) S.I. 2016/449.
(3) S.I. 2016/653.

Status: This is the original version (as it was originally made).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

12th October 2016

Andrew Griffiths
David Evennett
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 7th November 2016, provides that the Tees Valley Combined Authority and the West Midlands Combined Authority are specified for the purpose of section 33 of the Value Added Tax Act 1994. The effect of this Order is that it entitles both Combined Authorities to claim refunds of value added tax charged on supplies to, and acquisitions or importations, by them, provided that those supplies, acquisitions or importations, are not for the purpose of a business carried on by the Combined Authority that is claiming the refund.

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>.