

**2018 No. 16**

**VALUE ADDED TAX**

**The Value Added Tax (Refund of Tax to the Essex Police, Fire and Crime Commissioner Fire and Rescue Authority) Order 2018**

<i>Made</i>	- - - -	<i>10th January 2018</i>
<i>Laid before the House of Commons</i>		<i>11th January 2018</i>
<i>Coming into force</i>	- -	<i>1st February 2018</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 to the Essex Police, Fire and Crime Commissioner Fire and Rescue Authority) Order 2018 and comes into force on 1st February 2018.

**The Essex Police, Fire and Crime Commissioner Fire and Rescue Authority**

2. The Essex Police, Fire and Crime Commissioner Fire and Rescue Authority, established by the Police, Fire and Crime Commissioner for Essex (Fire and Rescue Authority) Order 2018 (b), is specified for the purpose of section 33 of the Value Added Tax Act 1994.

*Mark Spencer*  
*David Rutley*

10th January 2018

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 1st February 2018, provides that the Essex Police, Fire and Crime Commissioner Fire and Rescue Authority is specified for the purpose of section 33 of the Value Added Tax Act 1994.

The effect of the Order is that it entitles the Essex Police, Fire and Crime Commissioner Fire and Rescue Authority to claim refunds of value added tax charged on supplies to, and acquisitions or importations by it, provided that those supplies, acquisitions or importations are not for the purpose of a business carried on by it.

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(a) 1994 c. 23.  
(b) S.I. 2017/864.

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>.

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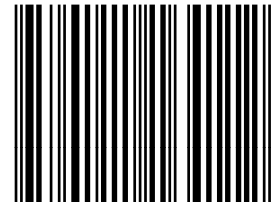
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