

2023 No. 19

VALUE ADDED TAX

The Value Added Tax (Refund of Tax) Order 2023

Made - - - - *11th January 2023*

Laid before the House of Commons *13th January 2023*

Coming into force - - *9th February 2023*

The Treasury, in exercise of the powers conferred by section 33(3)(k) of the Value Added Tax Act 1994(a), make the following Order:

Citation and Commencement

1. This Order may be cited as the Value Added Tax (Refund of Tax) Order 2023 and comes into force on 9th February 2023.

Bodies specified for the purposes of section 33 of the Value Added Tax Act 1994

2. The following bodies are specified for the purposes of section 33 of the Value Added Tax Act 1994—

- (a) the Mid Wales Corporate Joint Committee, established by regulation 3 of the Mid Wales Corporate Joint Committee Regulations 2021(b);
- (b) the North Wales Corporate Joint Committee, established by regulation 3 of the North Wales Corporate Joint Committee Regulations 2021(c);
- (c) the South East Wales Corporate Joint Committee, established by regulation 3 of the South East Wales Corporate Joint Committee Regulations 2021(d); and
- (d) the South West Wales Corporate Joint Committee, established by regulation 3 of the South West Wales Corporate Joint Committee Regulations 2021(e).

Andrew Stephenson
Steve Double

11th January 2023

Two of the Lords Commissioners of His Majesty's Treasury

(a) 1994 c. 23; there are amendments to section 33(3) not relevant to this Order.
(b) S.I. 2021/342 (W. 96), to which there are amendments not relevant to this Order.
(c) S.I. 2021/339 (W. 93), to which there are amendments not relevant to this Order.
(d) S.I. 2021/343 (W. 97), to which there are amendments not relevant to this Order.
(e) S.I. 2021/352 (W. 104), to which there are amendments not relevant to this Order.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 9th February 2023, provides that the Corporate Joint Committees named in article 2 are specified for the purposes of section 33 of the Value Added Tax Act 1994 (c. 23). The effect of this Order is that the specified Corporate Joint Committees are able to claim refunds of value added tax charged on supplies to them, or importations by them, where those supplies or importations are not for the purpose of any business carried on by them.

A Tax Information and Impact Note relating to this Order will be published on the HMRC website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

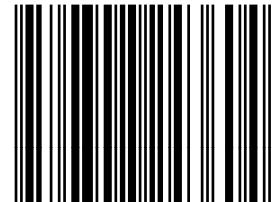
© Crown copyright 2023

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Jeff James, Controller of His Majesty's Stationery Office and King's Printer of Acts of Parliament.

£4.90

<http://www.legislation.gov.uk/id/uksi/2023/19>

ISBN 978-0-34-824360-4



9 780348 243604