

*These notes refer to the Finance Act 2015 (c.11)
which received Royal Assent on 26 March 2015*

FINANCE ACT 2015

EXPLANATORY NOTES

INTRODUCTION

Section 67: Vat: Refunds to Strategic Highways Companies

Details of the Section

2. Subsection (1) amends Section 41(7) of the Value Added Tax Act 1994 which lists certain bodies which are entitled to refunds of VAT under section 41(3). Strategic highways companies, which are intended to replace the Highways Agency, are added to that list.