

2020 No. 1113

VALUE ADDED TAX

The Value Added Tax (Refund of Tax to the Charter Trustees for Bournemouth and the Charter Trustees for Poole) Order 2020

<i>Made</i>	- - - -	<i>13th October 2020</i>
<i>Laid before the House of Commons</i>		<i>14th October 2020</i>
<i>Coming into force</i>	- -	<i>4th November 2020</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 Charter Trustees for Bournemouth and the Charter Trustees for Poole) Order 2020 and comes into force on 4th November 2020.

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

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

- (a) the Charter Trustees for Bournemouth; and
- (b) the Charter Trustees for Poole.

Michael Tomlinson
James Morris

13th October 2020

Two of the Lords Commissioners for Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

This Order provides that the Charter Trustees 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 Charter Trustees are able to claim refunds of value added tax charged on supplies to them, or

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- (a) 1994 c. 22. There have been amendments to section 33(3) but none are relevant for the purposes of this Order. Paragraph 31 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 (c. 23) makes amendments to section 33 but these amendments have not yet been commenced.
- (b) The bodies corporate specified in article 2 were established by article 2 of, and the Schedule to, S.I. 2019/615.

acquisitions or importations by them, where those supplies, acquisitions 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>.

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