

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>.