

2020 No. 185

VALUE ADDED TAX

The Value Added Tax (Refund of Tax) Order 2020

Made - - - - 25th February 2020

Laid before the House of Commons 26th February 2020

Coming into force - - 1st April 2020

The Treasury make the following Order in exercise of the power conferred by section 33E 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) Order 2020 and comes into force on 1st April 2020.

Bodies specified under section 33E

2. The following persons are specified for the purpose of section 33E of the Value Added Tax Act 1994—

- (a) High Speed Two (HS2) Limited, an executive non departmental public body registered at Companies House under company number 06791686;
- (b) the East West Railway Company Limited, a non-departmental public body registered at Companies House under company number 11072935;
- (c) Transport for Wales, a not-for-profit company limited by guarantee registered at Companies House under company number 09476013; and
- (d) the Single Financial Guidance Body, a body corporate with functions relating to financial guidance established by section 1(1) of the Financial Guidance and Claims Act 2018^(b).

*Maggie Throup
Iain Stewart*

25th February 2020

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 April 2020, provides that a number of persons are specified for the purpose of section 33E of the Value Added Tax Act 1994.

^(a) 1994 c. 23; section 33E was inserted by section 122 of the Finance Act 2016 (c. 24).
^(b) 2018 c. 10.

The effect of the Order is that the specified persons are entitled to claim refunds of value added tax charged on supplies to, and acquisitions and importations by, them provided that those supplies, acquisitions and importations are not for the purpose of a business carried on by them.

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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