
STATUTORY INSTRUMENTS

2023 No. 19

VALUE ADDED TAX

The Value Added Tax (Refund of Tax) Order 2023

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| <i>Made</i> | - - - - | <i>11th January 2023</i> |
| <i>Laid before the House of Commons</i> | - - - - | <i>13th January 2023</i> |
| <i>Coming into force</i> | - - | <i>9th February 2023</i> |

The Treasury, in exercise of the powers conferred by section 33(3)(k) of the Value Added Tax Act 1994⁽¹⁾, 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⁽²⁾;
- (b) the North Wales Corporate Joint Committee, established by regulation 3 of the North Wales Corporate Joint Committee Regulations 2021⁽³⁾;
- (c) the South East Wales Corporate Joint Committee, established by regulation 3 of the South East Wales Corporate Joint Committee Regulations 2021⁽⁴⁾; and
- (d) the South West Wales Corporate Joint Committee, established by regulation 3 of the South West Wales Corporate Joint Committee Regulations 2021⁽⁵⁾.

(1) 1994 c. 23; there are amendments to section 33(3) not relevant to this Order.
(2) S.I. 2021/342 (W. 96), to which there are amendments not relevant to this Order.
(3) S.I. 2021/339 (W. 93), to which there are amendments not relevant to this Order.
(4) S.I. 2021/343 (W. 97), to which there are amendments not relevant to this Order.
(5) S.I. 2021/352 (W. 104), to which there are amendments not relevant to this Order.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

11th January 2023

Andrew Stephenson
Steve Double
Two of the Lords Commissioners of His
Majesty's Treasury

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>.