



Value Added Tax Act 1994

1994 CHAPTER 23

PART II

RELIEFS, EXEMPTIONS AND REPAYMENTS

Reliefs etc. generally available

[^{F1}33E Power to extend refunds of VAT to other persons

- (1) This section applies where—
- [^{F2}(a) VAT is chargeable on the supply of goods or services to, or on the importation of goods by, a specified person, and]
 - (b) the supply^{F3}... or importation is not for the purpose of—
 - (i) any business carried on by the person, or
 - (ii) a supply by the person which, by virtue of section 41A, is treated as a supply in the course or furtherance of a business.

- (2) If and to the extent that the Treasury so direct, the Commissioners shall, on a claim made by the specified person at such time and in such form and manner as the Commissioners may determine, refund to the person the amount of the VAT so chargeable.

This is subject to subsection (3) below.

- (3) A specified person may not make a claim under subsection (2) above unless it has been agreed with the Treasury that, in the circumstances specified in the agreement, the amount of the person's funding is to be reduced by all or part of the amount of the VAT so chargeable.
- (4) A claim under subsection (2) above in respect of a supply^{F4}... or importation must be made on or before the relevant day.
- (5) The “relevant day” is—

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 33E. (See end of Document for details)

- (a) in the case of a person who is registered, the last day on which the person may make a return under this Act for the prescribed accounting period containing the last day of the financial year in which the supply is made or the ^{F5}... importation takes place;
- (b) in the case of a person who is not registered, the last day of the period of 3 months beginning immediately after the end of the financial year in which the supply is made or the ^{F6}... importation takes place.
- (6) Subsection (7) applies where goods or services supplied to, ^{F7}... or imported by, a specified person otherwise than for the purpose of—
- (a) any business carried on by the person, or
- (b) a supply falling within subsection (1)(b)(ii) above,
- cannot be conveniently distinguished from goods or services supplied to, ^{F7}... or imported by, the person for such a purpose.
- (7) The amount to be refunded under this section is such amount as remains after deducting from the whole of the VAT chargeable on any supply to, ^{F8}... or importation by, the specified person such proportion of that VAT as appears to the Commissioners to be attributable to the carrying on of the business or (as the case may be) the making of the supply.
- (8) In this section, “specified person” means a person specified in an order made by the Treasury.
- (9) An order under subsection (8) may make transitional provision or savings.
- (10) References in this section to VAT do not include any VAT which, by virtue of an order under section 25(7), is excluded from credit under section 25.]

Textual Amendments

- F1** S. 33E inserted (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), **s. 122**
- F2** S. 33E(1)(a) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 35(2)(a)** (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), [regs. 1\(2\)](#), **21**), [S.I. 2020/1545](#), **Pt. 4** and [2020 c. 26](#), **Sch. 2 para. 7(7)-(9)**); [S.I. 2020/1642](#), **reg. 4(b)** (with [reg. 7](#))
- F3** Word in s. 33E(1)(b) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 35(2)(b)** (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), [regs. 1\(2\)](#), **21**), [S.I. 2020/1545](#), **Pt. 4** and [2020 c. 26](#), **Sch. 2 para. 7(7)-(9)**); [S.I. 2020/1642](#), **reg. 4(b)** (with [reg. 7](#))
- F4** Word in s. 33E(4) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 35(3)** (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), [regs. 1\(2\)](#), **21**), [S.I. 2020/1545](#), **Pt. 4** and [2020 c. 26](#), **Sch. 2 para. 7(7)-(9)**); [S.I. 2020/1642](#), **reg. 4(b)** (with [reg. 7](#))
- F5** Words in s. 33E(5)(a) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 35(4)(a)** (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), [regs. 1\(2\)](#), **21**), [S.I. 2020/1545](#), **Pt. 4** and [2020 c. 26](#), **Sch. 2 para. 7(7)-(9)**); [S.I. 2020/1642](#), **reg. 4(b)** (with [reg. 7](#))
- F6** Words in s. 33E(5)(b) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 35(4)(b)** (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), [regs. 1\(2\)](#), **21**), [S.I. 2020/1545](#), **Pt. 4** and [2020 c. 26](#), **Sch. 2 para. 7(7)-(9)**); [S.I. 2020/1642](#), **reg. 4(b)** (with [reg. 7](#))

Changes to legislation: *There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 33E. (See end of Document for details)*

- F7** Words in s. 33E(6) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 35(5)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), **21**), S.I. 2020/1545, **Pt. 4** and 2020 c. 26, **Sch. 2 para. 7(7)-(9)**); S.I. 2020/1642, **reg. 4(b)** (with reg. 7)
- F8** Words in s. 33E(7) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), **Sch. 8 para. 35(6)** (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), **21**), S.I. 2020/1545, **Pt. 4** and 2020 c. 26, **Sch. 2 para. 7(7)-(9)**); S.I. 2020/1642, **reg. 4(b)** (with reg. 7)

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