



Value Added Tax Act 1994

1994 CHAPTER 23

PART II

RELIEFS, EXEMPTIONS AND REPAYMENTS

Reliefs etc. generally available

33 Refunds of VAT in certain cases.

- (1) Subject to the following provisions of this section, where—
- (a) VAT is chargeable on the supply of goods or services to a body to which this section applies, on the acquisition of any goods by such a body from another member State or on the importation of any goods by such a body from a place outside the member States, and
 - (b) the supply, acquisition or importation is not for the purpose of any business carried on by the body,
- the Commissioners shall, on a claim made by the body at such time and in such form and manner as the Commissioners may determine, refund to it the amount of the VAT so chargeable.
- (2) Where goods or services so supplied to or acquired or imported by the body cannot be conveniently distinguished from goods or services supplied to or acquired or imported by it for the purpose of a business carried on by it, the amount to be refunded under this section shall be such amount as remains after deducting from the whole of the chargeable on any supply to or acquisition or importation by the body such proportion thereof as appears to the Commissioners to be attributable to the carrying on of the business; but where—
- (a) the VAT so attributable is or includes VAT attributable, in accordance with regulations under section 26, to exempt supplies by the body, and
 - (b) the VAT attributable to the exempt supplies is in the opinion of the Commissioners an insignificant proportion of the VAT so chargeable,
- they may include it in the VAT refunded under this section.

Status: Point in time view as at 08/05/2017. This version of this provision has been superseded.

Changes to legislation: Value Added Tax Act 1994, Section 33 is up to date with all changes known to be in force on or before 29 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (3) The bodies to which this section applies are—
- (a) a local authority;
 - (b) a river purification board established under section 135 of the ^{M1}Local Government (Scotland) Act 1973, and a water development board within the meaning of section 109 of the ^{M2}Water (Scotland) Act 1980;
 - (c) an internal drainage board;
 - (d) [^{F1}an Integrated Transport Authority, Passenger Transport Authority or Passenger Transport Executive for the purposes of Part 2 of the Transport Act 1968;]
 - (e) a port health authority within the meaning of the ^{M4}Public Health (Control of Disease) Act 1984, ^{F2}...;
 - (f) [^{F3}a police and crime commissioner, the Mayor's Office for Policing and Crime and] a police authority and the Receiver for the Metropolitan Police District;
 - (g) a development corporation within the meaning of the ^{M5}New Towns Act 1981 or the ^{M6}New Towns (Scotland) Act 1968, a new town commission within the meaning of the ^{M7}New Towns Act (Northern Ireland) 1965 and the Commission for the New Towns;
 - (h) a general lighthouse authority within the meaning of [^{F4}Part VIII of the ^{M8}Merchant Shipping Act 1995];
 - (i) the British Broadcasting Corporation;
 - [^{F5}(j) the appointed news provider referred to in section 280 of the Communications Act 2003; and]
 - (k) any body specified for the purposes of this section by an order made by the Treasury.
- (4) No VAT shall be refunded under this section to a general lighthouse authority which in the opinion of the Commissioners is attributable to activities other than those concerned with the provision, maintenance or management of lights or other navigational aids.
- (5) No VAT shall be refunded under this section to [^{F6}an appointed] news provider which in the opinion of the Commissioners is attributable to activities other than the provision of news programmes for broadcasting by holders of regional Channel 3 licences (within the meaning of Part I of the ^{M9}Broadcasting Act 1990).
- (6) References in this section to VAT chargeable do not include any VAT which, by virtue of any order under section 25(7), is excluded from credit under that section.

Textual Amendments

- F1** S. 33(3)(d) substituted (E.W.) (9.2.2009) by [Local Transport Act 2008 \(c. 26\)](#), s. 134(4), [Sch. 4 para. 59\(2\)](#); S.I. 2009/107, art. 2(1), Sch. 1 Pt. 1
- F2** Words in s. 33(3)(e) repealed (S) (1.10.2009) by [Public Health etc. \(Scotland\) Act 2008 \(asp 5\)](#), s. 128(2), [sch. 3 pt. 1](#) (with s. 127); S.S.I. 2009/319, art. 2(a), sch. 1
- F3** Words in s. 33(3)(f) inserted (16.1.2012) by [Police Reform and Social Responsibility Act 2011 \(c. 13\)](#), s. 157(1), [Sch. 16 para. 217](#); S.I. 2011/3019, art. 3, Sch. 1
- F4** Words in s. 33(3)(h) substituted (1.1.1996) by 1995 c. 21, ss. 314(2), 316(2), [Sch. 13 para. 95](#) (with s. 312(1))
- F5** S. 33(3)(j) substituted (29.12.2003) by [Communications Act 2003 \(c. 21\)](#), s. 411(2), [Sch. 17 para. 129\(2\)\(a\)](#) (with Sch. 18); S.I. 2003/3142, art. 3(1), Sch. 1 (with art. 11)

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F6 Words in s. 33(5) substituted (29.12.2003) by [Communications Act 2003 \(c. 21\), s. 411\(2\), Sch. 17 para. 129\(2\)\(b\)](#) (with Sch. 18); [S.I. 2003/3142, art. 3\(1\), Sch. 1 \(with art. 11\)](#)

Modifications etc. (not altering text)

C1 S. 33 applied (15.8.1995) (*temp.* until 1.4.1996) by [S.I. 1995/1878, art. 4](#)

C2 S. 33 excluded (8.5.2017) by [The Greater Manchester Combined Authority \(Transfer of Police and Crime Commissioner Functions to the Mayor\) Order 2017 \(S.I. 2017/470\), art. 1\(2\), Sch. 2 para. 16](#)

Marginal Citations

M1 1973 c. 65.

M2 1980 c. 45.

M3 1968 c. 73.

M4 1984 c. 22.

M5 1981 c. 64.

M6 1968 c. 16.

M7 1965 c. 60.

M8 1995 c. 21.

M9 1990 c. 42.

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