

2006 No. 1793

VALUE ADDED TAX

The Value Added Tax (Refund of Tax) Order 2006

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|---|---------|------------------------|
| <i>Made</i> | - - - - | <i>5th July 2006</i> |
| <i>Laid before the House of Commons</i> | | <i>6th July 2006</i> |
| <i>Coming into force</i> | - - | <i>1st August 2006</i> |

The Treasury make the following Order in exercise of the powers conferred by section 33(3)(k) of the Value Added Tax Act 1994(a):

1. This Order may be cited as the Value Added Tax (Refund of Tax) Order 2006 and comes into force on 1st August 2006.

2. The following bodies are specified for the purposes of section 33 of the Value Added Tax Act 1994—

- (a) the London Pensions Fund Authority established by article 2(1) of the London Government Reorganisation (Pensions etc) Order 1989(b); and
- (b) a Transport Partnership created by an order made under section 1(1) of the Transport (Scotland) Act 2005(c).

5th July 2006

Frank Roy
Dave Watts
Two of the Lords Commissioners of Her Majesty's Treasury

(a) 1994 c.23.
(b) S.I. 1989/1815, to which there are amendments not relevant to this Order.
(c) 2005 asp12.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st August 2006, specifies, for the purposes of section 33 of the Value Added Tax Act 1994, the London Pensions Fund Authority^(a) and regional Transport Partnerships in Scotland^(b).

A body that is so specified is entitled to claim refunds of VAT on supplies to, or acquisitions or importations by, the body, provided the supplies, acquisitions or importations are not for the purpose of any business carried on by it.

A full regulatory impact assessment has not been produced for this instrument, as it has no impact on the costs of business, charities or voluntary bodies.

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- (a) the body corporate established by article 2(1) of the London Government Reorganisation (Pensions etc) Order 1989 (S.I. 1989/1815).
- (b) the bodies corporate created by order under section 1(1) of the Transport (Scotland) Act 2005 (2005 asp 12). At this time, the Regional Transport Partnerships (Establishment, Constitution and Membership) (Scotland) Order 2005 (S.S.I. 2005/622) has been made under that section.

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