

2016 No. 307

VALUE ADDED TAX

**The Value Added Tax (Refund of Tax to the Old Oak and Park
Royal Development Corporation) Order 2016**

<i>Made</i>	- - - -	<i>7th March 2016</i>
<i>Laid before the House of Commons</i>		<i>8th March 2016</i>
<i>Coming into force</i>	- -	<i>1st April 2016</i>

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

Citation and commencement

1. This Order may be cited as the Value Added Tax (Refund of Tax to the Old Oak and Park Royal Development Corporation) Order 2016 and comes into force on 1st April 2016.

The Old Oak and Park Royal Development Corporation

2. The Old Oak and Park Royal Development Corporation, established by article 3 of the Old Oak and Park Royal Development Corporation (Establishment) Order 2015(b), is specified for the purposes of section 33 of the Value Added Tax Act 1994.

David Evennett
George Hollingbery

7th March 2016

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 2016, provides that the Old Oak and Park Royal Development Corporation (“the Corporation”) is specified for the purposes of section 33 of the Value Added Tax Act 1994. The effect of this Order is that it entitles the Corporation to claim refunds of value added tax charged on supplies to, and acquisitions or importations by it, provided that those supplies, acquisitions or importations are not for the purpose of a business carried on by it.

A Tax Information and Impact Note covering this instrument was published on 28th January 2016 and is available at <https://www.gov.uk/government/publications/vat-refunds-of-non-recoverable-vat-for-the-old-oak-and-park-royal-development-corporation>.

(a) 1994 c. 23; there are amendments to section 33(3) not relevant to this Order.
(b) S.I. 2015/53.

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