
STATUTORY INSTRUMENTS

2017 No. 1203

VALUE ADDED TAX

The Value Added Tax (Refund of Tax to the Cambridgeshire and Peterborough Combined Authority) Order 2017

Made - - - - 4th December 2017
Laid before the House of
Commons - - - - 5th December 2017
Coming into force - - 26th December 2017

The Treasury make the following Order in exercise of the powers conferred by section 33(3)(k) of the Value Added Tax Act 1994(1):

Citation and commencement

1. This Order may be cited as the Value Added Tax (Refund of Tax to the Cambridgeshire and Peterborough Combined Authority) Order 2017 and comes into force on 26th December 2017.

The Cambridgeshire and Peterborough Combined Authority

2. The Cambridgeshire and Peterborough Combined Authority, established by article 3 of the Cambridgeshire and Peterborough Combined Authority Order 2017(2), is specified for the purpose of section 33 of the Value Added Tax Act 1994.

4th December 2017

Andrew Griffiths
Heather Wheeler
Two of the Lords Commissioners of Her
Majesty's Treasury

(1) 1994 c. 23.
(2) S.I. 2017/251.

Status: This is the original version (as it was originally made).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

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 26th December 2017, provides that the Cambridgeshire and Peterborough Combined Authority is specified for the purpose of section 33 of the Value Added Tax Act 1994. The effect of the Order is that it entitles the Combined Authority to claim a refund 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 will be published on the HMRC website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.