STATUTORY INSTRUMENTS

2000 No. 1672

VALUE ADDED TAX

The Value Added Tax (Refund of Tax) (No. 3) Order 2000

Made - - - - -	*26th June 2000*
Laid before the House of Commons - - - -	*26th June 2000*
Coming into force - -	*17th July 2000*

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

1. This Order may be cited as the Value Added Tax (Refund of Tax) (No. 3) Order 2000 and shall come into force on 17th July 2000.

2. Transport for London (the body corporate established by section 154 of the Greater London Authority Act 1999(**b**)) is specified for the purposes of section 33 of the Value Added Tax Act 1994.

Jim Dowd
David Jamieson
26th June 2000 Two of the Lords Commissioners of Her Majesty's Treasury

(**a**) 1994 c. 23.
(**b**) 1999 c. 29.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 17th July 2000, specifies Transport for London for the purposes of section 33 of the Value Added Tax Act 1994 ("the VAT Act"). Transport for London is the body corporate established by section 154 of the Greater London Authority Act 1999.

A body that is specified for the purposes of section 33 of the VAT Act 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.

Many of the possible business activities Transport for London could otherwise have carried on will be carried on instead through a subsidiary company or a company which Transport for London has formed. The Transport for London (Specified Activities) Order 2000 (S.I. 2000/1548) prevents Transport for London carrying on the activities there specified except through such a company. This Order does not specify such a company for the purposes of section 33 of the VAT Act.

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