2001 No. 3453

VALUE ADDED TAX

The Value Added Tax (Refund of Tax) Order 2001

Made - - - - - - - -	*22nd October 2001*
Laid before the House of Commons	*23rd October 2001*
Coming into force - - - - -	*1st December 2001*

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) Order 2001 and shall come into force on 1st December 2001.

2. The Greater London Magistrates' Courts Authority (the body corporate established by section 30A of the Justice of the Peace Act 1997(**b**) is specified for the purposes of section 33 of the Value Added Tax Act 1994.

Nick Ainger
John Heppell
22nd October 2001 Two of the Lords Commissioners of Her Majesty's Treasury

(**a**) 1994 c. 23.
(**b**) 1997 c. 25; section 30A was inserted by section 83(1) of the Access to Justice Act 1999 (c. 22).

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st December 2001, specifies the Greater London Magistrates' Courts Authority for the purposes of section 33 of the Value Added Tax Act 1994. The Greater London Magistrates' Courts Authority is the body corporate established by section 30A of the Justice of the Peace Act 1997.

A body that is specified for the purposes of section 33 of the Value Added Tax Act 1994 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.

£1.50

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under the authority and superintendence of Carol Tullo, Controller of
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E1713 11/2001 661171 19585

ISBN 0-11-038715-5

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