STATUTORY INSTRUMENTS

2009 No. 1177

VALUE ADDED TAX

The Value Added Tax (Refund of Tax to Charter Trustees and Conservators) Order 2009

Made - - - -	*7th May 2009*
Laid before the House of Commons	*8th May 2009*
Coming into force	
Articles 1 and 2	*1st June 2009*
Remainder	*1st April 2010*

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

Citation and commencement

1. This Order may be cited as the Value Added Tax (Refund of Tax to Charter Trustees and Conservators) Order 2009 and shall come into force—

(a) for the purposes of articles 1 and 2 on 1st June 2009, and

(b) for all other purposes on 1st April 2010.

Charter Trustees

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

(a) the Charter Trustees for the City of Chester,

(b) the Charter Trustees for Crewe,

(c) the Charter Trustees for the City of Durham,

(d) the Charter Trustees for Ellesmere Port, and

(e) the Charter Trustees for Macclesfield.

Wimbledon and Putney Commons Conservators

3. The Wimbledon and Putney Commons Conservators(**c**) are specified for the purposes of section 33 of the Value Added Tax Act 1994.

(**a**) 1994 c. 23.

(**b**) The bodies corporate specified in this article were established by article 8 of, and the Schedule to, the Local Government (Structural Changes) (Miscellaneous Amendments and Other Provision) Order 2009 (S.I. 2009/837).

(**c**) The Wimbledon and Putney Commons Conservators are a body incorporated by section 8 of the Wimbledon and Putney Commons Act 1871 (c. 24).

Tony Cunningham
Bob Blizzard
7th May 2009 Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order provides that the Charter Trustees named in article 2 and the Wimbledon and Putney Commons Conservators are specified for the purposes of section 33 of the Value Added Tax Act 1994. The Order comes into force in relation to the specified Charter Trustees from 1st June 2009 and in relation to the Wimbledon and Putney Commons Conservators from 1st April 2010.

The effect of the Order is that those bodies are able to claim refunds of VAT charged on supplies to, or acquisitions or importations by, them if those supplies, acquisitions or importations are not for the purpose of any business carried on by them.

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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