STATUTORY INSTRUMENTS

2024 No. 1145

VALUE ADDED TAX

The Value Added Tax (Refund of Tax to the East Midlands Combined County Authority) Order 2024

Made - - - -	*11th November 2024*
Laid before the House of Commons	*12th November 2024*
Coming into force - -	*3rd December 2024*

The Treasury make this 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 the East Midlands Combined County Authority) Order 2024 and comes into force on 3rd December 2024.

Body specified for the purposes of section 33 of the Value Added Tax Act 1994

2. The East Midlands Combined County Authority, established by regulation 3 of the East Midlands Combined County Authority Regulations 2024(**b**), is specified for the purposes of section 33 of the Value Added Tax Act 1994.

Jeff Smith
Vicky Foxcroft
11th November 2024 Two of the Lords Commissioners of His Majesty's Treasury

(**a**) 1994 c. 23; section 33 was relevantly amended by paragraph 31 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 (c. 22).
(**b**) S.I. 2024/232.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order specifies the East Midlands Combined County Authority for the purposes of section 33 of the Value Added Tax Act 1994 (c. 23). The effect of this Order is that the East Midlands Combined County Authority is able to claim refunds of value added tax charged on supplies to it, or on importations by it, where those supplies or importations are not for the purpose of any 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.

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