STATUTORY INSTRUMENTS

2024 No. 1144

VALUE ADDED TAX

The Value Added Tax (Refund of Tax to the Health Services Safety Investigations Body) 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 33E(8) 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 Health Services Safety Investigations Body) Order 2024 and comes into force on 3rd December 2024.

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

2. The Health Services Safety Investigations Body, established by section 109 of the Health and Care Act 2022(**b**), is specified as a person for the purposes of section 33E 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 33E was inserted by section 122 of the Finance Act 2016 (c. 24) and amended by paragraph 35 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 (c. 22).
(**b**) 2022 c. 31.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 3rd December 2024, specifies the Health Services Safety Investigations Body ("the HSSIB") as a person for the purposes of section 33E of the Value Added Tax Act 1994. The effect of this Order is that the HSSIB is able to claim refunds of value added tax in accordance with section 33E of that Act.

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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ISBN 978-0-34-826557-6

9 780348 265576

£5.78

http://www.legislation.gov.uk/id/uksi/2024/1144