STATUTORY INSTRUMENTS

2013 No. 412

VALUE ADDED TAX

The Value Added Tax (Refund of Tax to the Natural Resources Body for Wales) Order 2013

Made - - - -	*25th February 2013*
Laid before the House of Commons	*26th February 2013*
Coming into force - -	*19th March 2013*

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 the Natural Resources Body for Wales) Order 2013 and comes into force on 19th March 2013.

The Natural Resources Body for Wales (also known as Corff Adnoddau Naturiol Cymru)

2. The Natural Resources Body for Wales(**b**) (also known as Corff Adnoddau Naturiol Cymru) is specified for the purposes of section 33 of the Value Added Tax Act 1994.

Stephen Crabb
Desmond Swayne
25th February 2013 — Two of the Lords Commissioners of Her Majesty's Treasury

(**a**) 1994 c.23
(**b**) The Natural Resources Body for Wales was established by article 3 of the Natural Resources Body for Wales (Establishment) Order 2012 (S.I. 2012/1903 (W.230)) by the Welsh Ministers in exercise of the powers conferred upon them by sections 13(7) and 15(1) of the Public Bodies Act 2011 c. 24.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order specifies the Natural Resources Body for Wales (also known as Corff Adnoddau Naturiol Cymru) for the purposes of section 33 of the Value Added Tax Act 1994. A body that is so specified is entitled to claim refunds of value added tax on supplies to, or acquisitions or importations by, it; provided that the supplies, acquisitions or importations are not to be used for the purpose of any business activity which the body may carry on.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at http://www.hmrc.gov.uk/thelibrary/tiins.htm.

© Crown copyright 2013

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Carol Tullo, Controller of Her Majesty's Stationery Office and Queen's Printer of Acts of Parliament.

ISBN 978-0-11-153512-7



£4.00

E5887 02/2013 135887T 19585