

2012 No. 2393

VALUE ADDED TAX

The Value Added Tax (Refund of VAT to Chief Constables and the Commissioner of Police of the Metropolis) Order 2012

Made - - - - - *17th September 2012*
Laid before the House of Commons *18th September 2012*
Coming into force - - - *15th November 2012*

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).

1. This Order may be cited as the Value Added Tax (Refund of Tax to Chief Constables and the Commissioner of Police of the Metropolis) Order 2012 and comes into force on 15 November 2012:

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

- (a) a chief constable established under section 2 of the Police Reform and Social Responsibility Act 2011(b),
- (b) the Commissioner of Police of the Metropolis established under section 4 of that Act.

17th September 2012

Michael Fabricant
James Duddridge
Two of the Lords Commissioners of Her Majesty's Treasury

(a) 1994 c. 23.

(b) 2011 c. 13; other bodies were included in section 33 of the Value Added Tax Act 1994 by an amendment to section 33(3)(f) of that Act made by paragraph 217 of Schedule 16; paragraph 2 of Schedule 2 provides that a chief constable is a body corporate.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order provides that the bodies named in article 2 are specified for the purposes of section 33 of the Value Added Tax Act 1994.

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 a business carried on by them.

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

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