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S T A T U T O R Y   I N S T R U M E N T S

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**2000 No. 1515**

**VALUE ADDED TAX**

**The Value Added Tax (Refund of Tax) (No. 2) Order 2000**

*Made - - - - - 7th June 2000*

*Laid before the House of  
Commons - - - - - 8th June 2000*

*Coming into force - - - 3rd July 2000*

The Treasury, in exercise of the powers conferred on them by section 33(3) of the Value Added Tax Act 1994<sup>(a)</sup>, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Refund of Tax) (No. 2) Order 2000 and shall come into force on 3rd July 2000.

2. The London Fire and Emergency Planning Authority (the body corporate reconstituted by section 328 of, and Schedule 28 to, the Greater London Authority Act 1999<sup>(b)</sup>) is specified for the purposes of section 33 of the Value Added Tax Act 1994.

7th June 2000

*Jim Dowd*  
*Greg Pope*  
Two of the Lords Commissioners of Her Majesty's Treasury

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<sup>(a)</sup> 1994 c. 23.  
<sup>(b)</sup> 1999 c. 29.

**EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order, which comes into force on 3rd July 2000, specifies the London Fire and Emergency Planning Authority for the purposes of section 33 of the Value Added Tax Act 1994. The London Fire and Emergency Planning Authority is the body corporate reconstituted by section 328 of, and Schedule 28 to, the Greater London Authority Act 1999.

A body that is specified for the purposes of section 33 of the Value Added Tax Act 1994 is entitled to claim refunds of VAT on supplies to, or acquisitions or importations by, the body provided the supplies, acquisitions or importations are not for the purpose of any business carried on by it.

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