STATUTORY INSTRUMENTS

2018 No. 16

VALUE ADDED TAX

The Value Added Tax (Refund of Tax to the Essex Police, Fire and Crime Commissioner Fire and Rescue Authority) Order 2018

Made - - - -	*10th January 2018*
Laid before the House of Commons - - - -	*11th January 2018*
Coming into force - -	*1st February 2018*

The Treasury make the following Order in exercise of the power conferred by section 33(3)(k) of the Value Added Tax Act 1994(**1**):

Citation and commencement

1. This Order may be cited as The Value Added Tax (Refund of Tax to the Essex Police, Fire and Crime Commissioner Fire and Rescue Authority) Order 2018 and comes into force on 1st February 2018.

The Essex Police, Fire and Crime Commissioner Fire and Rescue Authority

2. The Essex Police, Fire and Crime Commissioner Fire and Rescue Authority, established by the Police, Fire and Crime Commissioner for Essex (Fire and Rescue Authority) Order 2018 (**2**), is specified for the purpose of section 33 of the Value Added Tax Act 1994.

Mark Spencer
David Rutley
Two of the Lords Commissioners of Her Majesty's Treasury

10th January 2018

(**1**) 1994 c. 23.
(**2**) S.I. 2017/864.