STATUTORY INSTRUMENTS

# 2015 No. 449

# VALUE ADDED TAX

## The Value Added Tax (Refund of Tax to the London Legacy Development Corporation) Order 2015

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|---|---|
| *Made - - - -* | *3rd March 2015* |
| *Laid before the House of Commons - - - -* | *4th March 2015* |
| *Coming into force - -* | *1st April 2015* |

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 London Legacy Development Corporation) Order 2015 and comes into force on 1st April 2015.

**The London Legacy Development Corporation**

**2.** The London Legacy Development Corporation, established by article 3 of the London Legacy Development Corporation (Establishment) Order 2012 (**2**), is specified for the purposes of section 33 of the Value Added Tax Act 1994.

*Mark Lancaster*
*Gavin Barwell*
Two of the Lords Commissioners of Her Majesty's Treasury

3rd March 2015

(**1**) 1994 c. 23, there are amendments to section 33(3) not relevant to this Order.
(**2**) S.I. 2012/310.