

VALUE ADDED TAX

Treasury direction dated 18th March 1986 under section 27(2A) of the Value Added Tax Act 1983 as to the refund to Government Departments of tax charged on the supply of goods and services or on the importation of goods received by them otherwise than for the purpose of carrying on activities in the course or furtherance of a business.

2. The Treasury, in exercise of the powers conferred on them by section 27(2A) of the Value Added Tax Act 1983 (1983 c. 55), as inserted by section 11 of the Finance Act 1984 (1984 c. 43), hereby direct as follows:

(1) This direction shall come into operation on 1st April 1986.

(2) In this direction:

“the direction” means the Treasury direction given under section 27(2A) of the Value Added Tax Act 1983 as inserted by section 11 of the Finance Act 1984, dated 7th November 1984;

“the Schedules” means the Schedules to the direction; and

“column (1)” and “column (2)” respectively mean column (1) and column (2) of the Schedules.

3. Column (1) and column (2) of the Schedules specified in the left hand column of the table to this paragraph shall be amended respectively in accordance with the instructions contained in the middle and right hand columns of the table.

THE TABLE

Schedule number	In column (1)	In column (2)
2	No amendment	After item 9 add the following items: “10. Aerial surveillance for sea fisheries protection. 11. Catering. 12. Maintenance of grounds. 13. Pest control services.”
3	No amendment	After item 9 add the following items: “10. Computer services in connection with preparation and processing of data. 11. Maintenance of information technology equipment. 12. Telephonist services. 13. Press cutting services. 14. Advertising—agency production costs. 15. Hire of waste disposal services.”
5	No amendment	After item 2 add the following items: “3. Computer services in connection with preparation and processing of data. 4. Professional services, including those of any manager, adviser, expert or consultant in connection with automatic data processing including advice and software preparation; advice on management.”
12	No amendment	After item 1 add the following item: “2. Professional services in connection with automatic data processing including advice and software preparation.”
15	No amendment	After item 10 add the following item: “11. Catering.”
16	Delete “WELSH HEALTH TECHNICAL SERVICES ORGANISATION” and insert “WELSH HEALTH COMMON SERVICES AUTHORITY”	No amendment.
19	No amendment	After item 5 add the following items: “6. Professional services including those of any manager, adviser, expert or consultant in connection with automatic data processing including advice and software preparation; advice on management; advice on legal issues. 7. Computer services in connection with the preparation and processing of data.”
21	No amendment	After item 8 add the following items: “9. Professional services, including those of any manager, adviser, expert or consultant in connection with automatic data processing including advice and software preparation; advice on management. 10. Press cutting services. 11. Passenger transport services.”
22	No amendment	After item 7 add the following item: “8. Computer services in connection with the preparation and processing of data.”
24	No amendment	After item 5 add the following items: “6. Professional services including those of any manager, adviser, expert or consultant in connection with automatic data processing including advice and software preparation; advice on management. 7. Catering.”