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State Intelligence

TREASURY

VALUE ADDED TAX

Treasury Direction dated 1 September 1997 under section 41 (3) of the Value Added Tax Act 1994 as to the refund to Government departments of tax charged on the supply of goods or services or on the acquisition or importation of goods by them otherwise than for the purpose of any business carried on by them or on a supply of goods or services by them treated as a supply in the course or furtherance of a business.

The Treasury, in exercise of the powers conferred on them by section 41(3) of the Value Added Tax Act 1994 (1994 c.23), hereby direct as follows:

1. This direction shall come into operation on 12 September 1997.

2. Subject as provided in paragraph 3, a Government department listed in or belonging to a category of departments listed in List 1 of this direction may claim and be paid a refund of the tax charged on—

- (a) the supply to it of any services of a description in List 2;
- (b) the supply to it of leased accommodation for more than 21 years as part of the supply to it of any services of a description in List 2; or
- (c) the supply to it or acquisition from another member State or importation from outside the member States by it of goods closely related to the supply to it of any services of a description in List 2.

3. A tax refund as described in paragraph 2 will only be paid if—

- (a) either the supply of those services or goods is not for the purpose of—
 - (i) any business carried on by the department; or
 - (ii) any supply by the department which, by virtue of directions made under section 41 (2) and (5) of the Value Added Tax Act 1994, is treated as a supply in the course or furtherance of a business; and
- (b) the department complies with the requirements of the Commissioners of Customs and Excise both as to the time, form and manner of making the claim and also on the keeping, preservation and production of records relating to the supply, acquisition or importation in question.

4. The Treasury Direction dated 22 April 1996 is hereby revoked.

Graham Allen
Jim Dowd

Two of the Lords Commissioners of Her Majesty's Treasury

LIST 1

Eligible Departments

Advisory, Conciliation and Arbitration Service
 Ministry of Agriculture, Fisheries and Food
 Cabinet Office
 CCTA The Central Computer and Telecommunications Agency
 Charity Commission
 Crown Office (Scotland)
 Crown Prosecution Service
 Department for Culture, Media and Sports
 HM Customs and Excise
 Ministry of Defence
 Department for Education and Employment
 Employment Service
 Department of the Environment, Transport and the Regions
 Department of the Environment, Transport and the Regions—Queen Elizabeth II Conference Centre
 Foreign and Commonwealth Office
 Government Actuary's Department
 Government Communications Bureau
 HM Government Communications Centre
 Government Communications Headquarters
 Health Authorities, Special Health Authorities, Special Health Boards (Scotland), National Health Service Trusts, Area Health Boards (Scotland), The Common Services Agency (Scotland), The Welsh Common Services Agency
 Health and Safety Executive
 Department of Health
 Historic Royal Palaces
 Historic Scotland
 Home Office
 Inland Revenue
 Department for International Development
 Intervention Board
 National Investment and Loans Office
 Land Registry
 Lord Chancellor's Department
 National Savings
 Northern Ireland Court Service
 Northern Ireland Office
 Office for Standards in Education (England)
 Office of Electricity Regulation
 Office of Fair Trading
 Office of Gas Supply
 Office of Her Majesty's Chief Inspector of Schools in Wales
 Office of National Lottery