

VALUE ADDED TAX

TREASURY DIRECTIONS DATED 23rd MARCH 1982 UNDER SECTION 19(2) AND (3) OF THE FINANCE ACT 1972 AS TO THE SUPPLY OF GOODS AND SERVICES BY GOVERNMENT DEPARTMENTS

(These Directions amend the Treasury Directions given under section 19(2) and (3) of the Finance Act 1972 dated 11th November 1975 and published in the Belfast Gazette of Friday 21st November 1975, as amended by the Treasury Directions dated 30th December 1976 and published in the Belfast Gazette of Friday 4th February 1977, and the Treasury Directions dated 12th September 1978 and published in the Belfast Gazette of Friday 27th October 1978).

The Treasury, in exercise of the powers conferred on them by section 19(2) and (3) of the Finance Act 1972 (1972 c.41) as amended by the Finance Act 1977 (1977 c.36) hereby direct as follows:

1. These directions shall come into operation on 1st April 1982.
2. In these directions:

"the directions" mean the Treasury directions given under section 19(2) and (3) of the Finance Act 1972 dated 11th November 1975 and amended by the Treasury directions dated 30th December 1976 and the Treasury directions dated 12th September 1978;

"the Schedules" mean the Schedules to the directions; 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.

J. A. Cope,
Robert Boscawen.

THE TABLE

| Schedule Number | In column (1) | In column (2) |
|-----------------|---|--|
| 19 | <p>Delete the names of all the departments and categories of departments and substitute therefore:</p> <p>Regional Health Authorities District Health Authorities and Special Health Authorities (England)</p> <p>Area Health Boards (Scotland) and the Common Services Agency (Scotland)</p> <p>District Health Authorities (Wales) and the Welsh Health Technical Service Organisation</p> <p>Health and Social Services Boards (Northern Ireland)</p> <p>Northern Ireland Central Services Agency for the Health and Social Services</p> <p>Boards of Governors specified by Order under section 15 of the National Health Service Reorganisation Act 1973</p> <p>Special Hospitals (England)</p> <p>State Hospital, Carstairs</p> | <p>Before item 1 insert the following: "The following supplies except when made —</p> <p>(a) between Health Authorities within the same region unless one of those authorities is treated as not being within that region, or between Health Authorities treated as being within the same region, or</p> <p>(b) between a Health Authority and a Board of Governors of a hospital within the same region unless the Health Authority or the Board of Governors is treated as being within another region, or between a Health Authority and a Board of Governors of a hospital treated as being within the same region, or between Boards of Governors of hospitals treated as being within the same region:</p> <ol style="list-style-type: none"> 1. Catering; food or drink; tobacco products; alcoholic drinks. 2. Laundry services. 3. Supplies of goods made by vending machine or of any goods supplied in clinics, canteens or in any other way. 4. Professional services including those of any manager, adviser, expert, specialist or consultant. 5. Attendance of officers at court or at any similar forum. 6. Equipment, vehicles, hospital facilities or services; any related goods. 7. Radio isotopes, recovered silver, sterile water, water products or any goods of a medical or surgical interest. 8. Scrap, swill, obsolete or surplus goods. 9. Industrial or occupational therapy products. 10. Mortuary, laboratory or computer services or any related goods. 11. Agency services. 12. Training, tuition or education; related goods or services. 13. Goods supplied on prescription. 14. Publications. 15. Grant, assignment or surrender of any interest or right, in or over land, or of any licence to do anything in relation to land; including the provision of accommodation, the grant of sporting rights or any grazing rights. 16. Copying or supply of any reproductions or of any documents. 17. Information or information service. 18. Postal or distribution services. 19. Secondment of staff. |