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State Intelligence

HM TREASURY

VALUE ADDED TAX

Treasury Direction dated 19 December 1991 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.

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 19 December 1991.
2. A government department listed or belonging to a category of departments listed in column (1) of any of the Schedules to this direction may claim and be paid a refund of the tax charged on the supply of services of the nature listed in relation to that department or category of departments in column (2) of those Schedules, or on the supply or importation of goods incidental to the supply of those services, if and only if,
 - (a) the supply of those services is not for the purpose of any business carried on by the department; or
 - (b) the supply of those services is not for the purpose of any supply by the department which, by virtue of directions made under section 27 (2) and (3) of the Value Added Tax Act 1983, is treated as a supply in the course of furtherance of a business; and
 - (c) in the case of a service which on the date of this direction is obtained from outside the department, the charge of the tax would raise the price of so obtaining it above the cost to the department of providing it itself; and
 - (d) the department complies with the requirements of the Commissioners of Customs and Excise both as to the time, form and manner of the claim and also on the keeping, presentation and production of records relating to the supply or importation in question.
3. The Treasury Direction dated 18 November 1991, made under Section 27(2A) of the Value Added Tax Act 1983, is hereby revoked.
4. 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 6th March 1989 as amended by the Treasury Direction 5 given under that section dated 8 March 1990 and 13 March 1991; and

“the Schedules” mean the Schedules to the direction.
5. Column (1) and column (2) of the Schedules specified in the left hand column of the table below shall be amended in accordance with the instructions contained in the middle and right hand columns of the table respectively.

THE TABLE

Schedule Number	In column (1)	In column (2)
5	No amendment	After item 14 add the following items: “15. Messenger, maintenance and reception services. 16. Storage and distribution services. 17. Legal services, including debt recovery and insolvency activities. 18. Estate management services.”