

## VALUE ADDED TAX

## TREASURY DIRECTIONS DATED 30TH DECEMBER 1976 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 Edinburgh Gazette of Friday, 21st November 1975)

The Treasury, in exercise of the powers conferred on them by Section 19(2) and (3) of the Finance Act 1972(a), hereby direct as follows:—

1. These directions shall come into operation on 1st January 1977.

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;

“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. Subparagraph (b)(i) of paragraph 3 of the directions shall be deleted and the following shall be substituted therefor:—

“(i) out of the appropriate National Insurance Funds under Section 85 of the National Insurance Act 1965 (b) and Section 135 of the Social Security Act 1975 (c) or under Section 83 of the National Insurance Act (Northern Ireland) 1966 (1966 c. 6 (N.I.) and Section 129 of the Social Security (Northern Ireland) Act 1975 (1975 c. 15) or”.

4. 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.

(a) 1972 c.41

(b) 1965 c.51

(c) 1975 c.14

## THE TABLE

Schedule Number	In column (1)	In column (2)
9	Delete the names of the three departments and substitute therefor:— “Department of the Environment (excluding Property Services Agency) Property Services Agency (excluding Supplies Division) Property Services Agency (Supplies Division) Department of Transport”	No amendment
17	No amendment	After item 12 add the following item:— “13. Copyright; patents, licences or any similar right; related facilities or services.”
18	No amendment	After item 14 add the following item:— “15. Copyright; patents, licences or any similar right.”
38	No amendment	After item 27 add the following item:— “28. Provision of insurance or guarantees.”
39	No amendment	After item 3 add the following items:— “4. Copyright; patents, licences or any similar right. 5. Computer services or goods.”
47	Delete the names of the two departments and substitute therefor:— “Department of the Environment Northern Ireland”.	Delete item 5 and substitute therefor:— “5. 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 admission to land; facilities for recreational purposes.”
49	Delete the name of the department and substitute therefor:— “Department of Finance Northern Ireland: Department of the Civil Service for Northern Ireland”.	Delete item 6 and substitute therefor:— “6. Scrap, waste, stores, vehicles, produce, equipment or any similar goods”; Delete item 16 and substitute therefor:— “16. 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 or any facilities.”; and After item 23 add the following item:— “24. Training, tuition or education; related goods or services; facilities or services in connection with conferences or lectures.”

5. There shall be added after number 64 of the Schedules the following series of Schedules:—