

2. The Bills will be in amounts of £5,000, £10,000, £25,000, £50,000, £100,000, £250,000 or £1,000,000. They will be dated at the option of the tenderer on any business day from Monday, 19th April 1982 to Friday, 23rd April 1982 inclusive and will be due 91 days after date.
3. The Bills will be issued and paid at the Bank of England.
4. Each Tender must be for an amount not less than £50,000 and must specify the date on which the Bills required are to be dated and the net amount per cent. (Being a multiple of one new halfpenny) which will be given for the amount applied for. Separate Tenders must be lodged for Bills of different dates.
5. Tenders must be made through a London Banker, Discount House or Broker.
6. Notification will be sent on the same day as Tenders are received to the persons whose Tenders are accepted in whole or in part. Payment in full of the amounts due in respect of such accepted Tenders must be made to the Bank of England by means of cash or by draft or cheque drawn on the Bank of England not later than 1.30 p.m. on the day on which the relative Bills are to be dated.
7. Tenders must be made on the printed forms which may be obtained from the Bank of England.
8. The Lords Commissioners of Her Majesty's Treasury reserve the right of rejecting any Tenders.

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 Edinburgh Gazette of Friday, 21st November 1975, as amended by the Treasury Directions dated 30th December 1976 and published in the Edinburgh Gazette of Friday, 4th February 1977 and the Treasury Directions dated 12th September 1978 and published in the Edinburgh 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

<i>Schedule Number</i>	<i>In column (1)</i>	<i>In column (2)</i>
19.	Delete the names of all the departments and categories of departments and substitute therefore:— Regional Health Authorities District Health Authorities and Special Health Authorities (England) Area Health Boards (Scotland) and the Common Services Agency (Scotland) District Health Authorities (Wales) and the Welsh Health Technical Service Organisation Health and Social Services Boards (Northern Ireland) Northern Ireland Central Services Agency for the Health and Social Services Boards of Governors specified by Order under section 15 of the National Health Service Reorganisation Act 1973 Special Hospitals (England) State Hospital, Carstairs	Before item 1 insert the following:— “The following supplies except when made:— (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 (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: 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.