



The London Gazette

Published by Authority

Registered as a Newspaper

FRIDAY, 21st NOVEMBER 1975

State Intelligence

TREASURY

VALUE ADDED TAX

TREASURY DIRECTIONS UNDER SECTION 19 OF THE FINANCE ACT 1972

VALUE ADDED TAX—TREASURY DIRECTIONS DATED 11 NOVEMBER 1975 UNDER SECTION 19(2) AND (3) OF THE FINANCE ACT 1972 AS TO THE SUPPLY OF GOODS AND SERVICES BY GOVERNMENT DEPARTMENTS.

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

1. These directions shall come into operation on 1 December 1975.
2. The supply, by a Government department listed or belonging to a category of departments listed in column (1) of any of the Schedules to these directions, of the goods and services listed in relation to that department or category of departments in column (2) of that Schedule shall, in so far as that supply does not amount to the carrying on of a business, be treated for the purposes of Part I of the Finance Act as a supply in the course of a business carried on by it.
3. Goods and services obtained by one Government department or the Crown Estate Commissioners from another Government department shall be treated for the purposes of section 19 of the Finance Act 1972 as supplied by that other department if and only if:
 - (a) that other department is listed or belongs to a category of departments listed in column (1) of one of the Schedules to these directions, and the goods or services supplied are listed in relation to that department or category of departments in column (2) of that Schedule; and
 - (b) a payment is made by the receiving department or the Crown Estate Commissioners to the supplying department for the supply of the goods or services, being a payment which is not an expense falling to be met—
 - (i) out of the National Insurance Fund under section 85 of the National Insurance Act 1965 c. 51 and section 135 of the Social Security Act 1975 c. 14, or
 - (ii) out of the Redundancy Fund under section 55 of the Redundancy Payments Act 1965 c. 62.
4. The Treasury directions given under section 19(2) and (3) of the Finance Act 1972 dated 28 May 1974, 4 October 1974 and 19 December 1974 are hereby revoked.

*Donald R. Coleman,
J. Dormand,*

Two of the Lords Commissioners
of Her Majesty's Treasury.

SCHEDULES

<i>Column (1) Department</i>	<i>Column (2) Nature of supply</i>
1. Ministry of Agriculture, Fisheries and Food.	<ol style="list-style-type: none"> 1. Live animals, animal carcasses, fish or ova. 2. Veterinary services or any services involving animals; goods in connection with such services. 3. Plants or trees; horticultural or agricultural produce; or any derived product; strategic food stocks; bacterial cultures; fish tags or semen. 4. Scrap, stores, equipment, vessels or any similar goods. 5. Services in connection with exports. 6. Information or information services. 7. Computer services or goods. 8. Publications, transparencies, postcards or recordings or anything of a similar nature. 9. Training, tuition or education; related goods or services. 10. Professional services including those of any manager, adviser, expert, specialist or consultant.