

## TABLE

| Schedule Number | In column (1)  | In column (2)   |
|-----------------|--|---|
| 2.              | No amendment   | After item 27 add the following item:<br>28. Services provided under the Field Drainage Design Service.   |
| 21.             | Delete " District Health Authorities (Wales) and the Welsh Health Technical Service Organisation " and substitute therefor:<br>District Health Authorities (Wales) and the Welsh Health Common Services Authority. | No amendment.   |
| 22.             | Delete " Home Office (excluding the Prison Department) and Home Office (Prison Department) " and substitute therefor:<br>Home Office   | After item 20 add the following item:<br>21. Sale or rental of telecommunications equipment.  |
| 27.             | No amendment   | After item 8 add the following item:<br>9. Administrative services.   |
| 44.             | No amendment   | After item 15 add the following item:<br>16. Issue of securities.   |
| 46.             | No amendment   | Delete item 5 and substitute therefor:<br>5. Publications; souvenirs.   |
| 49.             | No amendment   | After item 14 add the following item:<br>15. Membership subscriptions to the Welsh Heritage Club.   |
| 68.             | Delete   | After item 24 add the following item:<br>25. Hire of vehicles, plant, boats, machinery and equipment, with or without operator.<br>Delete items 1 to 5. |

## VALUE ADDED TAX

Treasury directions dated 24th March 1986 under section 27(4) of the Value Added Tax Act 1983 as to the designation of parts of Government departments as Government departments.

(These directions amend the Treasury directions given under section 27(4) of the Value Added Tax Act 1983 dated 27th March 1985 and published in the *London Gazette* of Friday, 17th May 1985).

The Treasury, in exercise of the powers conferred on them by section 27(4) of the Value Added Tax Act 1983 (1983 c. 55), hereby direct as follows:

1. These directions shall come into operation on 1st April 1986.
2. The parts of Government departments listed in the Schedule to these directions, which have been designated as Government departments for the purpose of section 27(4) of the Value Added Tax Act 1983, shall be deleted from the Schedule to the Treasury Directions given under section 27(4) of the Value Added Tax Act 1983 dated 27th March 1985.

A. G. Hamilton  
Tim Sainsbury

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

## SCHEDULE

Scottish Education Department (excluding Royal Scottish Museum)  
Royal Scottish Museum  
Home Office (excluding Prison Department)  
Home Office (Prison Department)

(6 SI)

RATES OF INTEREST ON LOANS FROM  
THE NATIONAL LOANS FUND

## NOTICE

The Treasury in pursuance of section 5 of the National Loans Act 1968 (as amended) hereby give notice that on or after 30th April 1986:

- Different rates of interest shall apply according to whether the principal of a loan is repaid by instalments or at maturity and, if repaid by instalments, whether by equal instalments of the principal with interest paid on the decreasing balance of the principal (E.I.P.), or by instalments of equal repayments of the principal and interest paid thereon (E.R.);
- The lowest rates of interest satisfying the conditions laid down in subsection (3) of the said section 5 shall be:

|                               | Per cent. per annum      |                 |                 |
|-------------------------------|--------------------------|-----------------|-----------------|
|                               | Loans repayable          |                 | At maturity     |
|                               | By instalments<br>E.I.P. | E.R.            |                 |
| Up to 1 year ... ..           | —                        | —               | 9 $\frac{3}{8}$ |
| Over 1 but not over 5 years   | 8 $\frac{1}{2}$          | 8 $\frac{3}{8}$ | 8 $\frac{3}{8}$ |
| Over 5 but not over 10 years  | 8 $\frac{1}{2}$          | 8 $\frac{1}{2}$ | 8 $\frac{1}{2}$ |
| Over 10 but not over 15 years | 8 $\frac{3}{8}$          | 8 $\frac{3}{8}$ | 9               |
| Over 15 but not over 25 years | 9                        | 9               | 9 $\frac{1}{2}$ |
| Over 25 years ... ..          | 9                        | 9 $\frac{1}{2}$ | 9 $\frac{1}{2}$ |

Treasury Chambers,  
Parliament Street,  
London SW1P 3AG.  
30th April 1986.

(4 SI)

RATES OF INTEREST ON LOANS BY THE PUBLIC  
WORKS LOAN COMMISSIONERS TO LOCAL  
AUTHORITIES

## NOTICE

TREASURY MINUTE dated 30th April 1986.

The Lords Commissioners of Her Majesty's Treasury read section 3(2) of the National Loans Act 1968 (1968 c. 13 as amended) whereby any sums borrowed from the Public Works Loan Commissioners shall bear interest at such rates as the Treasury may determine from time to time in accordance with section 5 of the said Act.

My Lords understand that the Public Works Loan Commissioners will be operating arrangements under which local authorities are permitted to borrow from the Commissioners up to a specified quota at a certain fixed rate of interest and in excess of such quota at one of two higher fixed rates.

In accordance therewith the Chancellor of the Exchequer now recommends that with effect from 23rd April 1986 and until the coming into operation of a further determination:

- The rate of interest applicable to any such fixed rate loan will be that in force on the day the authority applies to borrow or, if the application is before noon three working days before the loan is credited to the account of the authority's banker, the rate in force at 11 a.m. two banking days before credit day;

- Different rates of interest shall be charged on such fixed rate loans according to whether the principal of a loan is repaid by instalments or at maturity and, if repaid by