

Sterilisation of instruments and equipment.  
 Storage and disposal of goods under official control.  
 Storage and distribution services.  
 Surveying, certification and registration in connection with ships and relevant record-keeping and verification, issue of certification, cards, discharge books and campaign medals to seamen.  
 Telephonist services.  
 Teleprinter operator services.  
 Traffic census counts.

Training, tuition or education.  
 Translation services.  
 Travel and transport surveys.  
 Travel services.  
 Typing and secretarial services.  
 Vehicle excise duty refunds.  
 Waste disposal services.  
 Welfare services.

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## CUSTOMS AND EXCISE

### VALUE ADDED TAX

Treasury Directions dated 3rd March 1993 and made under section 27(2), (3) and (4) of the Value Added Tax Act 1983 (c.55) as to the supply of goods or services by Government departments, between Government departments and by Government departments to the Crown Estate Commissioners.

The Treasury, in exercise of the powers conferred on them by section 27(2), (3) and (4) of the Value Added Tax Act 1983 hereby direct as follows:

1. These Directions shall come into force on 1st April 1993.
2. In these Directions—  
 "the Act" means the Value Added Tax Act 1983;  
 "Government department" has the same meaning as in section 27(4) of the Act and includes part of a Government department designated for the purposes of that subsection by paragraph 3 below;  
 "the Schedule" means the Schedule to these Directions, and a reference to a numbered column is a reference to the column of that number in the Schedule.
3. Where an entry in column 2 mentions a part of a Government department, that part is hereby designated for the purposes of section 27(4) of the Act.
4. Where the supply by a Government department which is mentioned in column 2, of any goods or services described in column 3 in relation to that department, does not amount to the carrying on of a business, the supply of such goods or services by that department shall be treated for the purposes of the Act as a supply in the course or furtherance of a business carried on by that department.
5. For the purposes of section 27 of the Act, goods or services obtained—  
 (a) by one Government department from another Government department (the supplying department) or from the Crown Estate Commissioners; or  
 (b) by the Crown Estate Commissioners from a Government department (the supplying department), shall be treated as supplied by the supplying department if—  
 (a) that other department is mentioned in column 2, and the goods or services are of a description falling within column 3 in relation to that department; and  
 (b) a payment is being 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 out of the appropriate—  
 (i) National Insurance Fund under section 135 of the Social Security Act 1975 (c.14) and section 129 of the Social Security (Northern Ireland) Act 1975 (c.15), or  
 (ii) Redundancy Funds under section 156(2) of the Employment Protection (Consolidation) Act 1978 (c.44) and section 39 of the Contracts of Employment and Redundancy Payments Act (Northern Ireland) 1965 (c.19 (N.I.)).
6. The Treasury Directions given under section 27(2), (3) and (4) of the Value Added Tax Act 1983 on 13th March 1989, 13th March 1990, 14th March 1991 and 9th March 1992 are hereby revoked.

### SCHEDULE

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>
<i>Item No.</i>	<i>Government Department or designated part of Government Department</i>	<i>Description of Supply</i>
1.	Accounts Services Agency	1. Accountancy, financial management and related services.
2.	Advisory, Conciliation and Arbitration Service	1. Catering; food or drink; tobacco products; alcoholic drinks; supplies made by vending machine. 2. Publications. 3. Copying or supply of any reproductions or of any documents. 4. Scrap, stores, equipment or materials; any similar goods. 5. Training, tuition or education; related goods or services; information or information services; facilities or services in connection with conferences or exhibitions; related goods. 6. Grant, assignment or surrender of any interest in or right over land, or of any licence to do anything in relation to land. 7. Professional services including those of any manager, adviser, expert specialist or consultant. 8. Secondment of staff. 9. Services to other occupants in shared buildings. 10. Broadcasting services. 11. Car leasing.
3.	Ministry of Agriculture, Fisheries and Food	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.