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## State Intelligence

### TREASURY

#### VALUE ADDED TAX

Treasury Direction dated 2nd March 1995 under section 41(3) of the Value Added Tax Act 1994 as to the refund to Government Departments of tax charged on the supply of goods or services or on the acquisition or importation of goods by them otherwise than for the purpose of any business carried on by them or of a supply of goods or services by them treated as a supply in the course or furtherance of a business.

The Treasury, in exercise of the powers conferred on them by section 41(3) of the Value Added Tax Act 1994 (1994 c.23), hereby direct as follows:

1. This direction shall come into operation on 1st April 1995.
2. A government department listed in or belonging to a category of departments listed in List 1 of this direction may claim and be paid a refund of the tax charged on the supply of services described in List 2, or on the supply, acquisition from another member State or importation from outside the member States of goods incidental to the supply of those services, if and only if,
  - (a) the supply of those services is not for the purpose of any business carried on by the department; or
  - (b) the supply of those services is not for the purpose of any supply by the department which, by virtue of directions made under section 41(2) and (5) of the Value Added Tax Act 1994, is treated as a supply in the course of furtherance of a business; and
  - (c) the department complies with the requirements of the Commissioners of Customs and Excise both as to the time, form and manner of the claim and also on the keeping, preservation and production of records relating to the supply, acquisition or importation in question.
3. The Treasury Directions dated 3rd March 1993 and 28th February 1994, made under section 27(2A) of the Value Added Tax Act 1983, are hereby revoked.

*Derek Conway  
Timothy Kirkhope*

Two of the Lord Commissioners of Her Majesty's Treasury

#### LIST 1

##### Eligible Departments

Advisory, Conciliation and Arbitration Service.  
Ministry of Agriculture, Fisheries and Food.

Cabinet Office: including  
CCTA Government Centre for Information Systems.  
Office of Public Service and Science.  
Central Statistical Office.  
Charity Commission.  
Government Communications Bureau.  
Crown Office (Scotland).  
Crown Prosecution Service.  
HM Customs and Excise.  
Ministry of Defence.  
Department for Education.  
Employment Department.  
Employment Service.  
Department of the Environment.  
Department of the Environment—Property Holdings.  
Department of the Environment—PSA Services.  
Department of HM Procurator General and Treasury Solicitor: including  
Legal Secretariat to the Law Officers.  
Foreign and Commonwealth Office.  
Government Actuary's Department.  
HM Government Communications Centre.  
Government Communications Headquarters.  
Health and Safety Commission/Executive.  
Department of Health.  
Historic Scotland.  
Home Office: including  
Home Office (Prison Service)  
Inland Revenue.  
Intervention Board.  
National Investment and Loans Office.  
Land Registry.  
Lord Chancellor's Department.  
Department of National Heritage: including  
Historic Royal Palaces Agency.  
Royal Parks Agency.  
Department for National Savings.  
Northern Ireland Court Service.  
Northern Ireland Office  
Office for Standards in Education (England)  
Office of Electricity Regulation  
Office of Fair Trading.  
Office of Gas Supply.  
Office of Her Majesty's Chief Inspector for Wales.  
Office of National Lottery.  
Office of Passenger Rail Franchising.  
Office of Population, Censuses and Surveys.