



# The London Gazette

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## State Intelligence

### HONOURS AND AWARDS

#### CENTRAL CHANCERY OF THE ORDERS OF KNIGHTHOOD

St. James's Palace, London S.W.1.  
21st June 1996

#### ERRATA

Supplement to *The London Gazette* of Friday, 29th December 1995, dated 30th December 1995, No. 54255.

Page 4—M.V.O.

Kenneth Spencer FLEETWOOD to read Kenneth Walter FLEETWOOD.

Page 6—M.B.E.

Lance Corporal David Edward METCALF to read Lance Corporal David Edward METCALFE.

Page 20—M.B.E.

Miss Winifred Betty LAYSELL to read Winifred Betty, Mrs. LAYSELL.

Page 27—Q.P.M.

John Francis PURNELL, Commander, Metropolitan Police to read John Francis PURNELL, G.M., Commander, Metropolitan Police.

Page 29—C.P.M.

Hymayun Abdul RAZACK, Superintendent, Royal Hong Kong Police Force to read Humayun Abdul RAZACK, Superintendent, Royal Hong Kong Police Force. (1 SI)

### TREASURY

*The following notice is in substitution for that which appeared on page 6201, 6202, 6203 of The London Gazette dated 2nd May 1996:*

#### VALUE ADDED TAX

Treasury Direction dated — April 1996 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 on 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 26th April 1996.
2. Subject as provided in paragraph 3, 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—
  - (a) the supply to it of any services of a description in List 2;
  - (b) the supply to it of leased accommodation for more than 21 years as part of the supply to it of any services of a description in List 2; or
  - (c) the supply to it or acquisition from another member State or importation from outside the member States by it of goods closely related to the supply to it of any services of a description in List 2.
3. A tax refund as described in paragraph 2 will only be paid if—
  - (a) either the supply of those services or goods is not for the purpose of—
    - (i) any business carried on by the department; or
    - (ii) 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 or furtherance of a business; and
  - (b) the department complies with the requirements of the Commissioners of Customs and Excise both as to the time, form and manner of making the claim and also on the keeping, preservation and production of records relating to the supply, acquisition or importation in question.
4. The Treasury Direction dated 2nd March 1995 is hereby revoked.

Two of the Lord Commissioners of Her Majesty's Treasury