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State Intelligence

HONOURS AND AWARDS

CENTRAL CHANCERY OF THE ORDERS OF KNIGHTHOOD

St. James's Palace, London S.W.1

2nd July 1996

The QUEEN has directed that the appointment of Flight Lieutenant Frederick Alwyn Oliver JONES to be a Member of the Civil Division of the Most Excellent Order of the British Empire, dated 31st December 1994, shall be cancelled and annulled and that his name shall be erased from the register of the said Order. (5 SI)

TREASURY

The following notice is in substitution for that which appeared on pages 8451, 8452 and 8453 of The London Gazette dated 21st June 1996:

VALUE ADDED TAX

Treasury Direction dated 22nd 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

LIST 1

ELIGIBLE DEPARTMENTS

Advisory, Conciliation and Arbitration Service
 Ministry of Agriculture, Fisheries and Food
 Cabinet Office: including
 CCTA The Central Computer and Telecommunications
 Agency
 Office of Public Service and Science
 Property Advisers to the Civil Estate
 Security Facilities Executive
 Charity Commission
 Government Communication Bureau
 Crown Office (Scotland)
 Crown Prosecution Service
 HM Customs and Excise
 Ministry of Defence
 Department for Education and Employment
 Employment Service
 Department of the Environment
 Department of the Environment—Queen Elizabeth II Conference
 Centre
 Foreign and Commonwealth Office
 Government Actuary's Department
 HM Government Communications Centre
 Government Communications Headquarters