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State Intelligence

CROWN OFFICE

House of Lords London SW1A 0PW
21st July 1998

The QUEEN has been pleased by Letters Patent under the Great Seal of the Realm dated in the forenoon of 21st July 1998 to confer the dignity of a Baroness of the United Kingdom for life upon Mrs Mary Teresa Goudie by the name style and title of Baroness Goudie of Roundwood in the London Borough of Brent

(7 SI)

C I P Dcnycr

House of Lords London SW1A 0PW
21st July 1998

The QUEEN has been pleased by Letters Patent under the Great Seal of the Realm dated in the afternoon of 21st July 1998 to confer the dignity of a Baroness of the United Kingdom for life upon John Edward Tomlinson Esquire M E P the name style and title of Baron Tomlinson of Walsall in the County of West Midlands

(8 SI)

C I P Dcnycr

TREASURY

VALUE ADDED TAX

Treasury Direction dated 20th July 1998 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 24th July 1998
- 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 of 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 1st September 1997 is hereby revoked

J Dowd
G Allen

Two of the Lords Commissioners
of Her Majesty's Treasury

List 1

Eligible Departments

Advisory Conciliation and Arbitration Service
Ministry of Agriculture Fisheries and Food
Cabinet Office
CCTA The Central Computer and Telecommunications Agency
Charity Commission
Civil Service College
Crown Office (Scotland)
Crown Prosecution Service
Department for Culture Media and Sport
HM Customs and Excise
Ministry of Defence
Department for Education and Employment
Employment Service
Department of the Environment Transport and the Regions
Department of the Environment Transport and the Regions -
Queen Elizabeth II Conference Centre
Foreign and Commonwealth Office
Government Actuary's Department
Government Car and Dispatch Agency