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## State Intelligence

### HM TREASURY

#### VALUE ADDED TAX

Treasury Direction dated 5th March, 1991 under section 27(2A) of the Value Added Tax Act 1983 as to the refund to Government Departments of tax charged on the supply of goods and services or on the importation of goods received by them otherwise than for the purpose of carrying on activities in the course or furtherance of a business.

The Treasury, in exercise of the powers conferred on them by section 27(2A) of the Value Added Tax Act 1983 (1983 c.55), as inserted by section 11 of the Finance Act 1984 (1984 c.43), hereby direct as follows:

1. This direction shall come into operation on 1st April 1991.
2. In this direction:

“the direction” means the Treasury direction given under section 27(2A) of the Value Added Tax Act 1983 as inserted by Section 11 of the Finance Act 1984, dated 6th March 1989 as amended by the Treasury Direction given under that section dated 8th March 1990; and

“the Schedules” mean the Schedules to the direction.

3. Column (1) and column (2) of the Schedules specified in the left hand column of the table below shall be amended in accordance with the instructions contained in the middle and right hand columns of the table respectively.

#### THE TABLE

<i>Schedule Number</i>	<i>In column (1)</i>	<i>In column (2)</i>
1	No amendment	After item 7 add the following item: “ 8. Hire of vehicles including repair and maintenance.”
2	No amendment	Delete item 3. Delete item 4 and substitute therefor: “ 4. Professional services, including those of any manager, adviser, expert or consultant in connection with: automatic data processing including advice and software preparation; advice on the sale of property; advice on management; advice on legal issues; recruitment services.” Delete item 6. Delete item 7. Delete item 8. Delete item 12. After item 13 add the following items: “14. Photographic services. 15. Reprographic services.”