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## State Intelligence

### TREASURY

#### VALUE ADDED TAX

Treasury Direction dated 22 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 26 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 2 March 1995 is hereby revoked.

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: 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  
 Health Authorities, Special Health Authorities,  
   National Health Service Trusts, Area Health Boards  
   (Scotland), The Common Services Agency (Scotland),  
   The Mental Welfare Commission for Scotland, The  
   Welsh Common Services Agency  
 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