

**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  
H M 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  
Department for National Savings  
Northern Ireland Court Service  
Northern Ireland Office  
Office for Standards in Education (England)  
Office of Electricity Regulation  
Office of Fair Trading  
Office of Gas Supply  
Office of Her Majesty's Chief Inspector for Wales  
Office of National Lottery  
Office for National Statistics  
Office of Passenger Rail  
Fran Office of the Rail Regulator  
Office of Telecommunications  
Office of Water Services  
Overseas Development Administration  
Privy Council Office  
Public Record Office  
Recruitment and Assessment Services Agency  
General Register Office for Scotland  
Registers of Scotland  
Registry of Friendly Societies  
Department of Social Security  
Department of Trade And Industry  
Department of Transport  
HM Treasury  
Secret Intelligence Service  
Security Service  
Scottish Courts Administration  
Scottish Office: including  
Scottish Office Pensions Agency  
Scottish Office: Agriculture, Environment and Fisheries Department  
Scottish Agricultural Science Agency  
Scottish Fisheries Protection Agency  
Scottish Office Development Department  
Scottish Office Education and Industry Department  
Scottish Office: Home Department  
Scottish Office Student Awards Agency  
Scottish Prison Service  
Scottish Record Office  
Serious Fraud Office Department: including  
The Treasury Solicitor's Department: including  
Legal Secretariat to the Law Officers  
Welsh Office