

1. This direction shall come into operation on 2nd December 2002.
2. Subject as provided in paragraph 3, a Government department listed as 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 of 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 7th August 2000 is hereby revoked.

Philip Woolas & Jim Fitzpatrick,

Two of the Lords Commissioners of Her Majesty's Treasury

LIST 1 - ELIGIBLE DEPARTMENTS

Advisory, Conciliation and Arbitration Service
 Cabinet Office
 CADW
 Charity Commission
 Centre for Management and Policy Studies Civil Service College
 Communities Scotland
 Crown Office (Scotland)
 Crown Prosecution Service
 Department for Culture, Media and Sport
 HM Customs and Excise
 Ministry of Defence
 Defence Science and Technology Laboratory
 Department for Education and Skills
 Employment Service/Jobcentre Plus
 Department for the Environment, Food and Rural Affairs
 Estyn
 Food Standards Agency
 Foreign and Commonwealth Office
 Forestry Commission
 Forest Research
 Government Actuary's Department
 Government Car and Dispatch Agency
 Government Communications Bureau
 HM Government Communications Centre
 Government Communications Headquarters
 Care Trusts, Community Health Councils, Strategic Health Authorities, Health Authorities, Special Health Authorities, Special Health Boards (Scotland), National Health Service Trusts, Area Health Boards (Scotland), Primary Care Trusts, the Common Services Agency (Scotland), the Welsh Common Services Agency
 Health and Safety Commission/Executive
 Dental Practice Board
 Department of Health
 Historic Scotland
 Home Office
 Inland Revenue
 Department for International Development
 National Investment and Loans Office
 Land Registry
 Lord Chancellor's Department
 National Savings
 National Archives of Scotland
 National Assembly for Wales
 Northern Ireland Court Service
 Northern Ireland Office

Office for Standards In Education (England)
 Office of the Deputy Prime Minister
 Office of the Deputy Prime Minister - Queen Elizabeth II Conference Centre
 Office of Gas and Electricity Markets
 Office of Fair Trading
 Office for National Statistics
 Office of the Rail Regulator
 Office of Telecommunications
 Office of the Secretary of State for Wales
 Office of Water Services
 Postal Services Commission
 Privy Council Office
 Public Record Office
 General Register Office for Scotland
 Registers of Scotland
 Royal Parks
 Department of Trade and Industry
 Department for Transport
 HM Treasury
 Secret Intelligence Service
 Security Service
 Scotland Office
 Scottish Executive
 Scottish Parliamentary Corporate Body
 Scottish Prison Service
 Serious Fraud Office
 Treasury Solicitor's Department
 Department for Work and Pensions
 Welsh European Office

LIST 2 - ELIGIBLE SERVICES

1. Accounting, invoicing and related services
2. Administration of the following:
 - Career development loans
 - Certificates of Experience
 - Government support payments to the Railway Industry Pension Funds
 - Grants and awards
 - Services supplied under the Companies Acts and the Patent and Trademarks Acts
 - Teachers' Superannuation Scheme
 - Vehicle Excise Duty refunds
 - Winter fuel payment scheme
 - Inherited State Earnings Related Pension Scheme
 - Student Loan Scheme
 - Fast Track Teaching Programme
3. Administration and collection of toll charges
4. Aerial photographic surveys and aerial surveillance
5. Agricultural services of the kind normally carried out by the Farming and Rural Conservation Agency
6. Alteration, repair and maintenance of road schemes, except (a) any works carried out pursuant to an agreement made under section 278 of the Highways Act 1980, or (b) works involving construction on land not already used for road schemes.
7. Broadcast monitoring services
8. Cartographic services
9. Cash in transit services
10. Catering
11. Ceremonial services
12. Childcare services
13. Collection, delivery and distribution services
14. Computer Services supplied to the specification of the recipient, including the provision of a fully managed and serviced computer infrastructure
15. Conference and exhibition services
16. Debt collection
17. Departmental staff records and payroll systems including administration and payment of pensions
18. Employment advisory services as directed by the Race Relations Act 1976
19. Engineering and related process services
20. Environmental protection services of the kind normally carried out for the Department of the Environment, Food and Rural Affairs
21. Estate management services
22. Export intelligence services
23. Filming, audio-visual and production services
24. Health promotion activities
25. Hire of reprographic equipment including repair and maintenance