40. (1) Uniting the benefices of Brookland with Fairfield; Ivychurch with Old Romney and Midley; and Brenzett with Snargate and Snave;
(2) uniting the benefices of Dymchurch; Burmarsh; and Newchurch;

(3) uniting the benefices of New Romney with Hope; and Romney Saint Mary in the Marsh;

(4) uniting the parishes of Brookland and Fairfield;
(5) uniting the parishes of Brenznett; Snargate; and
Snave; in the diocese of Canterbury, and
(6) establishing a group ministry for the new benefices.

41. Providing for the Redundant Churches Fund to be responsible for the care and maintenance of the redundant old church of All Saints, situate within the chapelry of Leigh in the parish of Ashton Keynes, in the diocese of

Copies of the said Orders may be obtained on application to the Church Commissioners, 1 Millbank, Westminster, SW1P 3JZ.

TREASURY

RATES OF INTEREST ON LOANS FROM THE NATIONAL LOANS FUND

NOTICE

The Treasury in pursuance of section 5 of the National Loans Act 1968 hereby give notice that on or after 28th October 1978:

- I. Different rates of interest shall apply according to whether the principal of a loan is repaid by instalments or at maturity and, if repaid by instalments, whether by equal instalments of the principal with interest paid on the decreasing balance of the principal (E.I.P.), or by instalments of equal repayments of the principal and interest paid thereon (E.R.);
- II. The lowest rates of interest satisfying the conditions laid down in subsection (2) of the said section 5 shall be—

	Per cent. per annum Loans repayable		
	By instalments		At
	E.Ĭ.P.	E.R.	maturity
Up to 1 year	_	_	10≩
Over 1 but not over 5 years	12 1	12 1	12≨
Over 5 but not over 10 years	12 \f	12∯	12 វី
Over 10 but not over 15 years	12 }	12 \delta	13
Over 15 but not over 25 years	13	13 š	13 1
Over 25 years	13╁	13 š	13 1
Treasury Chambers,			
Parliament Street,			
London, SW1P 3AG.			
25th October 1978.			

RATES OF INTEREST ON LOANS BY THE PUBLIC WORKS LOAN COMMISSIONERS TO LOCAL **AUTHORITIES**

NOTICE

The Treasury hereby give notice that in accordance with the owers conferred upon them by the National Loans Act 1968 (1968 c. 13) on or after 28 October 1978:

- I. Different rates of interest shall be charged on loans made by the Public Works Loan Commissioners according to whether the principal of a loan is repaid by instalments or at maturity and, if repaid by instalments, whether by equal instalments of the principal with interest paid on the decreasing balance of the principal (E.I.P.), or by instalments of equal repayments of the principal and interest paid thereon (E.R.);
- II. The rates of such interest shall be-

Loans to local authorities as defined in paragraph 1 of Schedule 4 to the said Act

Government Lending Rate and PWLB Quota Rates	Per cent, per annum Loans repayable		
	By instalments E.I.P. E.R.		
	E.1.P.	E.R.	maturity
Up to 5 years	12 }	12 1	12 §
Over 5 but not over 10 years	12∯	12≨	12 7
Over 10 but not over 15 years	12 3	12 ǯ	13
Over 15 but not over 25 years	13	13 \	13 1
Over 25 years	13 1	13 ដ ី	13 1
PWLB Non-Quota "A" Rates	_	•	•
Up to 5 years	127	12 7	13 ↓
Over 5 but not over 10 years	13∔	13 1	13 3
Over 10 but not over 15 years	13 1	134	134
Over 15 but not over 25 years	13 4	13 \$	13 ₹
Over 25 years	13 1	13 å	13 2
PWLB Non-Quota "B" Rates	-	•	•
Up to 5 years	13 7	13 7	14 1
Over 5 but not over 10 years	14 1	141	14%
Over 10 but not over 15 years	141	143	144
Over 15 but not over 25 years	143	145	148
Over 25 years	14 8	148	143

The amount which an Authority borrows within its annual quota as determined by the said Commissioners will bear interest at the appropriate rate in the quota set of rates. Where Authorities borrow further sums these will attract interest at the appropriate rate in the Non-Quota set of rates, unless the said Commissioners agree that they should be offset against the following year's quota.

Treasury Chambers. Parliament Street London SW1P 3AG 25th October 1978.

CUSTOMS AND EXCISE

VALUE ADDED TAX

Treasury Directions dated 12th September 1978 under section 19(2) and (3) of the Finance Act 1972 as to the Supply of Goods and Services by Government Departments

(These Directions amend the Treasury Directions given under section 19(2) and (3) of the Finance Act 1972 dated 11th November 1975 and published in the London Gazette of Friday 21st November 1975, as amended by the Treasury Directions dated 30th December 1976 and published in the London Gazette of Friday 4th February 1977).

The Treasury, in exercise of the powers conferred on them by section 19(2) and (3) of the Finance Act 1972 (1972 c. 41) as amended by the Finance Act 1977 (1977 c. 36), hereby direct as follows:

- 1. These directions shall come into operation on 18th September 1978.
- 2. In these directions:
- "the directions" mean the Treasury directions given under section 19(2) and (3) of the Finance Act 1972 dated 11th November 1975 and amended by the Treasury directions dated 30th December 1976;
 - "the Schedules" mean the Schedules to the directions; and
 - "column (1)" and "column (2)" respectively mean column (1) and column (2) of the Schedules.
- 3. Paragraph 2 of the directions shall be deleted and the following shall be substituted therefor:
- "2. The supply, by a Government department listed or belonging to a category of departments listed in column (1) of any of the Schedules to these directions, of the goods and services listed in relation to that department or category of departments in column (2) of that Schedule shall, in so far as that supply does not amount to the carrying on of a business, be treated for the purposes of Part I of the Finance Act 1972 as a supply in the course or furtherance of any business carried
- 4. Sub-paragraph (b)(ii) of paragraph 3 of the directions shall be deleted and the following shall be substituted therefor:
 - "(ii) out of the Redundancy Fund under section 55 of the Redundancy Payments Act 1965 (1965 c. 62), or ".