

3 Goods and services obtained by one Government department or the Crown Estate Commissioners from another Government department shall be treated for the purposes of section 27 of the Value Added Tax Act 1983 as supplied by that other department if and only if —

- (a) that other department is listed or belongs to a category of departments listed in column (1) of one of the Schedules to these directions, and the goods or services supplied are listed in relation to that department or category of departments in column (2) of that Schedule, and
- (b) a payment is made by the receiving department or Crown Estate Commissioners to the supplying department for the supply of the goods or services, being a payment which is not an expense falling to be met —
 - (i) Out of the appropriate National Insurance Funds under section 135 of the Social Security Act 1975 (1975 c 14), and section 129 of the Social Security (Northern Ireland) Act 1975 (1975 c 15), or
 - (ii) Out of the appropriate Redundancy Funds under section 156(2) of the Employment Protection (Consolidation) Act 1978 (1978 c 44) and section 39 of the Contracts of Employment and Redundancy Payments Act (Northern Ireland) 1965 (1965 c 19), or
 - (iii) Out of the appropriate Maternity Pay Funds under section 156(1) of the Employment Protection (Consolidation) Act 1978 (1978 c 44) and Article 64 of the Industrial Relations (No 2) (Northern Ireland) Order 1976 No 2147 (NI 28)

4 The Treasury Directions given under section 19(2) and (3) of the Finance Act 1972 dated 11th November 1975 as amended by the Treasury Directions under that section dated 30th December 1976, the Treasury Directions under that section dated 12th September 1978 and the Treasury Directions under that section dated 23rd March 1982 are hereby revoked

Tristan Garel-Jones
A G Hamilton

Two of the Lords Commissioners of Her Majesty's Treasury

SCHEDULES

<i>Column (1)</i> <i>Department</i>	<i>Column (2)</i> <i>Nature of Supply</i>
1 Advisory, Conciliation and Arbitration Service	1 Catering, food or drink, tobacco products, alcoholic drinks, supplies made by vending machine 2 Publications 3 Copying or supply of any reproductions or of any documents 4 Scrap, stores, equipment or materials, any similar goods 5 Training, tuition or education, related goods or services; information or information services, facilities or services in connection with conferences or exhibitions, related goods 6 Grant, assignment or surrender of any interest or right, in or over land, or of any licence to do anything in relation to land 7 Professional services including those of any manager, adviser, expert, specialist or consultant 8 Secondment of staff 9 Services to other occupants in shared premises 10 Broadcasting services
2 Ministry of Agriculture, Fisheries and Food	1 Live animals, animal carcasses, fish or ova 2 Veterinary services or any services involving animals, goods in connection with such services 3 Plants or trees, horticultural or agricultural produce, or any derived product, strategic food stocks, bacterial cultures, fish tags or semen 4 Scrap, stores, equipment, vessels or any similar goods 5 Services in connection with exports 6 Information or information services 7 Computer services or goods 8 Publications, transparencies, postcards or recordings or anything of a similar nature 9 Training, tuition or education, related goods or services 10 Professional services including those of any manager, adviser, expert, specialist or consultant 11 Attendance of officers or inspectors at court or at any similar forum 12 Services concerned with soils, seeds, plants or crops, or any related goods 13 Services or goods concerned with the procreation of any animal 14 Laboratory services, toxicity tests, analysis or testing of any substance 15 Postal or distribution services 16 Agency or administrative services 17 Copying or supply of any reproductions or of any documents. 18 Services to other occupants in shared premises 19 Pest or animal control including any related goods or services. 20 Radiobiological monitoring. 21 Loans, credits, advances or any similar transaction 22 Grant, assignment or surrender of any interest or right, in or over land, or of any licence to do anything in relation to land,