



# The London Gazette

Published by Authority

Registered as a Newspaper at the Post Office

THURSDAY, 10TH AUGUST 1989

## State Intelligence

The following notice is in substitution for that which appeared on page 4161 of the London Gazette dated 7th April 1989:

### TREASURY

#### VALUE ADDED TAX

Treasury Direction dated 6th March 1989 under section 27(2A) of the Value Added Tax Act 1983 as to the refund to Government Departments of tax charged on the supply of goods and services or on the importation of goods received by them otherwise than for the purpose of carrying on activities in the course or furtherance of a business.

The Treasury, in exercise of the powers conferred on them by section 27(2A) of the Value Added Tax Act 1983 (1983 c.55), inserted by section 11 of the Finance Act 1984 (1984 c.43), hereby direct as follows:

- (1) This direction shall come into operation on 1st April 1989.
- (2) A government department listed or belonging to a category of departments listed in column (1) of any of the Schedules to this direction may claim and be paid a refund of the tax charged on the supply of services of the nature listed in relation to that department or category of departments in column (2) of those Schedules, or on the supply or importation of goods incidental to the supply of those services, if and only if,
  - (a) the supply of those services is not for the purpose of any business carried on by the department; or
  - (b) the supply of those services is not for the purpose of any supply by the department which, by virtue of directions made under section 27(2) and (3) of the Value Added Tax Act 1983, is treated as a supply in the course or furtherance of a business; and
  - (c) the charge of the tax would raise the price of obtaining those services from outside the department above the cost to the department of providing them itself; and
  - (d) the department complies with the requirements of the Commissioners of Customs and Excise both as to the time, form and manner of the claim and also on the keeping, presentation and production of records relating to the supply or importation in question.
- (3) The Treasury directions dated 7th November 1984, 28th March 1985, 18th March 1986, 24th March 1987 and 7th March 1988, made under section 27(2A) of the Value Added Tax Act 1983, are hereby revoked.

*David Maclean*  
*Alan Howarth*  
Two of the Lords Commissioners of  
Her Majesty's Treasury

| <i>Column (1)</i><br>Department                   | SCHEDULES  | <i>Column (2)</i><br>Nature of Supply |
|---|--|---------------------------------------|
| 1. ADVISORY, CONCILIATION AND ARBITRATION SERVICE | <ol style="list-style-type: none"> <li>1. Cleaning of buildings.</li> <li>2. Computer services in connection with the preparation and processing of data.</li> <li>3. Security guarding of buildings.</li> <li>4. Services of copying or reproducing any documents or publications.</li> <li>5. Typing and secretarial services.</li> <li>6. Personnel services performed by the Department of Employment.</li> <li>7. Departmental staff records and payroll services.</li> </ol> |                                       |