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State Intelligence

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 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 2nd 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 of Actuary's Department.
 HM 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).