



# Value Added Tax Act 1983 (repealed 1.9.1994)

## 1983 CHAPTER 55

### *Special cases*

#### 27 **Application to Crown.** **U.K.**

- (1) This Act shall apply in relation to taxable supplies by the Crown as it applies in relation to taxable supplies by taxable persons.
- (2) Where the supply by a Government department of any goods or services does not amount to the carrying on of a business but it appears to the Treasury that similar goods or services are or might be supplied by taxable persons in the course or furtherance of any business, then, if and to the extent that the Treasury so direct, the supply of those goods or services by that department shall be treated for the purposes of this Act as a supply in the course or furtherance of any business carried on by it.

[<sup>F1</sup>(2A) Where tax is chargeable on the supply of goods or services to, [<sup>F2</sup>a Government department, on the acquisition of any goods by a Government department from another member State or on the importation of any goods by a Government department from a place outside the member States and the supply, acquisition] or importation is not for the purpose—

- (a) of any business carried on by the department, or
- (b) of a supply by the department which, by virtue of a direction under subsection (2) above, is treated as a supply in the course of furtherance a business,

then, if and to the extent that the Treasury so direct and subject to subsection (2B) below, the Commissioners shall, on a claim made by the department at such time and in such form and manner as the Commissioners may determine, refund to it the amount of the tax so chargeable.

- (2B) The Commissioners may make the refunding of any amount due under subsection (2A) above conditional upon compliance by the claimant with requirements with respect

*Status: Point in time view as at 01/01/1993. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Section 27. (See end of Document for details)*

to the keeping, preservation and production of records relating to the supply [<sup>F3</sup>acquisition] or importation in question.]

- (3) For the purposes of this section goods or services obtained by one Government department from another Government department shall be treated, if and to the extent that the Treasury so direct, as supplied by that other department and similarly as regards goods or services obtained by or from the Crown Estate Commissioners.
- (4) In this section “Government department” includes a Northern Ireland department [<sup>F4</sup>, a Northern Ireland health and social services body], any body of persons exercising functions on behalf of a Minister of the Crown [<sup>F5</sup>including a health service body, as defined in section 60(7) of the National Health Service and Community Care Act 1990], and any part of a Government department (as defined in the foregoing) designated for the purposes of this subsection by a direction of the Treasury.
- [<sup>F6</sup>(5) For the purposes of subsection (4) above a National Health Service trust established under Part I of the National Health Service and Community Care Act 1990 or the National Health Service (Scotland) Act 1978 shall be regarded as a body of persons exercising functions on behalf of a Minister of the Crown.]
- [<sup>F7</sup>(6) In subsection (4) “Northern Ireland health and social services body” means—
- (a) a health and social services body as defined in Article 7(6) of the Health and Personal Social Services (Northern Ireland) Order 1991; and
  - (b) a Health and Social Services trust established under that Order.]

#### Textual Amendments

- F1** S. 27(2A)(2B) inserted by [Finance Act 1984 \(c. 43, SIF 40:2\)](#), **s. 11**
- F2** Words in s. 27(2A) substituted (1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 14(2), **Sch. 3 Pt. I para. 28(1)**; S.I. 1992/3261, **art. 3**, Sch. (with art. 4)
- F3** Word in s. 27(2B) inserted (1.1.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 14(2), **Sch. 3 Pt. I para. 28(2)**; S.I. 1992/3261, **art. 3**, Sch. (with art. 4)
- F4** Words in s. 27(4) inserted by S.I. 1991/195, **art. 5(a)**
- F5** Words inserted (1.4.1991) by [National Health Service and Community Care Act 1990 \(c. 19, SIF 113:2\)](#), s. 60(2), **Sch. 8 para. 9**
- F6** S. 27(5) added by [National Health Service and Community Care Act 1990 \(c. 19, SIF 113:2\)](#), **s. 61(4)**
- F7** S. 27(6) added by S.I. 1991/195, **art. 5(b)**

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**Changes to legislation:**

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