



# Value Added Tax Act 1994

## 1994 CHAPTER 23

### PART III

#### APPLICATION OF ACT IN PARTICULAR CASES

#### **41 Application to the Crown.**

(1) This Act shall apply in relation to taxable supplies by the Crown as it applies in relation to taxable supplies by taxable persons.

<sup>F1</sup>(2) .....

(3) Where VAT is chargeable on the supply of goods or services to a Government department<sup>F2</sup>... or on the importation of any goods by a Government department<sup>F3</sup>... and the supply<sup>F4</sup>... 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 [<sup>F5</sup>section 41A,] is treated as a supply in the course or furtherance of a business,

then, if and to the extent that the Treasury so direct and subject to subsection (4) 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 VAT so chargeable.

(4) The Commissioners may make the refunding of any amount due under subsection (3) above conditional upon compliance by the claimant with requirements with respect to the keeping, preservation and production of records relating to the supply<sup>F6</sup>... or importation in question.

(5) 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.

(6) In this section “Government department” includes [<sup>F7</sup>the Scottish Administration][<sup>F8</sup>, the [<sup>F9</sup>Welsh Assembly Government],] a Northern Ireland department, a Northern

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Ireland health and social services body, any body of persons exercising functions on behalf of a Minister of the Crown, including <sup>F10</sup> . . . any part of a Government department (as defined in the foregoing) designated for the purposes of this subsection by a direction of the Treasury.

- (7) For the purposes of subsection (6) [<sup>F11</sup>each of the following is to be regarded as a body of persons exercising functions on behalf of a Minister of the Crown][<sup>F12</sup>—
- (a) [<sup>F13</sup>a health service body as defined in section 60(7) of the National Health Service and Community Care Act 1990,
  - [<sup>F14</sup>(b)] a National Health Service trust established under Part I of that Act] or the <sup>M1</sup>National Health Service (Scotland) Act 1978 [<sup>F15</sup>,
  - (c) [<sup>F16</sup> an NHS foundation trust][<sup>F17</sup>[<sup>F18</sup>,
  - (d)] a Primary Care Trust][<sup>F19</sup>[<sup>F20</sup>,
  - (e)] a Local Health Board][<sup>F21</sup>[<sup>F22</sup>,
  - (f)] a clinical commissioning group,
  - [<sup>F23</sup>(g)] the Health and Social Care Information Centre,
  - [<sup>F24</sup>(h)] the National Health Service Commissioning Board][<sup>F25</sup>,
  - (i)] the National Institute for Health and Care Excellence][<sup>F26</sup>,
  - [<sup>F27</sup>(j)] Health Education England (established by the Care Act 2014), <sup>F28</sup> ...
  - [<sup>F29</sup>(k)] the Health Research Authority (also established by that Act),]
  - [<sup>F30</sup>(l)] a strategic highways company appointed under section 1 of the Infrastructure Act 2015.]
- (8) In subsection (6) “a Northern Ireland health and social services body” means—
- (a) a health and social services body as defined in Article 7(6) of the <sup>M2</sup>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. 41(2) omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), s. 198(2)(a)
- F2** Words in s. 41(3) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), Sch. 8 para. 44(2)(a) (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F3** Words in s. 41(3) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), Sch. 8 para. 44(2)(b) (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F4** Word in s. 41(3) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), Sch. 8 para. 44(2)(c) (with Sch. 8 para. 99) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F5** Words in s. 41(3)(b) substituted (17.7.2012) by Finance Act 2012 (c. 14), s. 198(2)(b)
- F6** Word in s. 41(4) omitted (31.12.2020) by virtue of Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), Sch. 8 para. 44(3) (with Sch. 8 para. 99) (with savings and transitional provisions in S.I.

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- 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)
- F7** Words in s. 41(6) inserted (6.5.1999) by 1998 c. 46, s. 125, **Sch. 8 para. 30** (with s. 126(3)); S.I. 1998/3178, art. 2(2), **Sch. 3**
- F8** Words in s. 41(6) inserted (1.4.1999) by 1998 c. 38, s. 125, **Sch. 12 para. 35** (with ss. 139(2), 143(2)); S.I. 1999/782, **art. 2**
- F9** Words in s. 41(6) substituted by **Government of Wales Act 2006 (c. 32)**, ss. 160, 163, Sch. 10 para. 39 (with Sch. 11 para. 22), the amending provision coming into force immediately after "the 2007 election" (held on 3.5.2007) subject to s. 161(1)(4)(5) of the amending Act, which provides for certain provisions to come into force for specified purposes immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(5) of the amending Act.
- F10** Words in s. 41(6) omitted (8.2.2000) by virtue of S.I. 2000/90, art. 3(1), **Sch. 1 para. 29(a)** (with art. 2(5))
- F11** Words in s. 41(7) inserted (1.4.2015) by **Finance Act 2015 (c. 11)**, **s. 67(1)(a)(2)**
- F12** Word in s. 41(7) substituted (17.7.2014) by **Finance Act 2014 (c. 26)**, **s. 107(2)(a)**
- F13** Words in s. 41(7) substituted (8.2.2000) by S.I. 2000/90, art. 3(1), **Sch. 1 para. 29(b)** (with art. 2(5))
- F14** Word in s. 41(7) substituted (17.7.2014) by **Finance Act 2014 (c. 26)**, **s. 107(2)(b)**
- F15** Word in s. 41(7) inserted (17.7.2014) by **Finance Act 2014 (c. 26)**, **s. 107(2)(c)**
- F16** Words in s. 41(7) inserted (1.4.2004) by **Health and Social Care (Community Health and Standards) Act 2003 (c. 43)**, **ss. 33(3)**, 199(1), (4); S.I. 2004/759, art. 2
- F17** Words in s. 41(7) inserted (1.4.2000 (E.W.) otherwise 11.5.2001) by 1999 c. 8, s. 65, **Sch. 4 para. 86**; S.I. 1999/2342, **art. 2(4)(b)(iii)**; S.I. 2001/1985, **art. 2(4)**
- F18** Word in s. 41(7) substituted (17.7.2014) by **Finance Act 2014 (c. 26)**, **s. 107(2)(d)**
- F19** Words in s. 41(7) inserted (10.10.2002 for W., 1.3.2007 in so far as not already in force, immediately before the National Health Service Act 2006 comes into force) by **National Health Service Reform and Health Care Professions Act 2002 (c. 17)**, s. 42(3), **Sch. 5 para. 40**; S.I. 2002/2532, art. 2, Sch.; S.I. 2006/1407, art. 1(1), **Sch. 1 para. 12** (with art. 4)
- F20** Word in s. 41(7) substituted (17.7.2014) by **Finance Act 2014 (c. 26)**, **s. 107(2)(e)**
- F21** Words in s. 41(7) inserted (retrospective to 1.4.2013) by **Finance Act 2013 (c. 29)**, **s. 191(1)(2)**
- F22** Word in s. 41(7) substituted (17.7.2014) by **Finance Act 2014 (c. 26)**, **s. 107(2)(f)**
- F23** Word in s. 41(7) inserted (17.7.2014) by **Finance Act 2014 (c. 26)**, **s. 107(2)(g)**
- F24** Word in s. 41(7) inserted (17.7.2014) by **Finance Act 2014 (c. 26)**, **s. 107(2)(h)**
- F25** Word in s. 41(7) substituted (17.7.2014) by **Finance Act 2014 (c. 26)**, **s. 107(2)(i)**
- F26** Words in s. 41(7) inserted (17.7.2014) by **Finance Act 2014 (c. 26)**, **s. 107(1)**
- F27** Word in s. 41(7) inserted (17.7.2014) by **Finance Act 2014 (c. 26)**, **s. 107(2)(j)**
- F28** Word in s. 41(7) omitted (1.4.2015) by virtue of **Finance Act 2015 (c. 11)**, **s. 67(1)(b)(2)**
- F29** Word in s. 41(7) inserted (17.7.2014) by **Finance Act 2014 (c. 26)**, **s. 107(2)(k)(l)**
- F30** S. 41(7)(l) substituted for words (1.4.2015) by **Finance Act 2015 (c. 11)**, **s. 67(1)(c)(2)**

#### Modifications etc. (not altering text)

- C1** S. 41 modified (2.12.1999) by S.I. 1999/3145, **art. 8**; S.I. 1999/3208, **art. 2**

#### Marginal Citations

- M1** 1978 c. 29.  
**M2** S.I.1991/194.

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