

Secretary of Commissions Office, St Andrew's House, Edinburgh EH1 3DG

The QUEEN having been pleased to approve that Patrick Loudon McLain Stewart Esq MBE WS DL, be appointed Vice Lord-Lieutenant for the Area of Argyll and Bute, to act for Her Majesty's Lord-Lieutenant during his absence from the area, sickness or inability to act, a Commission in his favour bearing date 12 December 2002 has been signed by the Lord-Lieutenant.

7 January 2003.

(136)

Public Finance



Treasury

STATUTORY INSTRUMENTS 2002 NO 2849 TAXES

THE CAPITAL GAINS TAX (GILT-EDGED SECURITIES) ORDER 2002

The Treasury, in exercise of the power conferred by paragraph 1 of Schedule 9 to the Taxation of Chargeable Gains Act 1992, made the Capital Gains Tax (Gilt-edged Securities) Order 2002 on 18 November 2002.

The Order adds five Treasury Stocks to the list of gilt-edged securities to which the exemption under section 115 of the Taxation of Chargeable Gains Act 1992 applies. The effect of the exemption is that any gain arising on the disposal of such a gilt (or of any option or contract to acquire or dispose of such a gilt) is not a chargeable gain, and any loss arising in such circumstances is not an allowable loss, for the purposes of tax on chargeable gains.

(1006)

VALUE ADDED TAX

The Treasury direction dated 2 December 2002 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 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, hereby direct as follows:

1. This direction shall come into operation on 2 December 2002.
2. Subject as provided in paragraph 3, a Government department listed as belonging to a category of departments listed in List 1 of this direction may claim and be paid a refund of the 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 of 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 7 August 2000 is hereby revoked.

Two of the Lords Commissioners of Her Majesty's Treasury.
Philip Woolas and Jim Fitzpatrick.

LIST 1 - ELIGIBLE DEPARTMENTS

Advisory, Conciliation and Arbitration Service
Cabinet Office
CADW
Charity Commission
Centre for Management and Policy Studies Civil Service College

Communities Scotland
Crown Office (Scotland)
Crown Prosecution Service
Department for Culture, Media and Sport
HM Customs and Excise
Ministry of Defence
Defence Science and Technology Laboratory
Department for Education and Skills
Employment Service/Jobcentre Plus
Department for the Environment, Food and Rural Affairs
Estyn
Food Standards Agency
Foreign and Commonwealth Office
Forestry Commission
Forest Research
Government Actuary's Department
Government Car and Dispatch Agency
Government Communications Bureau
HM Government Communications Centre
Government Communications Headquarters
Care Trusts, Community Health Councils, Strategic Health Authorities, Health Authorities, Special Health Authorities, Special Health Boards (Scotland), National Health Service Trusts, Area Health Boards (Scotland), Primary Care Trusts, the Common Services Agency (Scotland), the Welsh Common Services Agency
Health and Safety Commission/Executive
Dental Practice Board
Department of Health
Historic Scotland
Home Office
Inland Revenue
Department for International Development
National Investment and Loans Office
Land Registry
Lord Chancellor's Department
National Savings
National Archives of Scotland
National Assembly for Wales
Northern Ireland Court Service
Northern Ireland Office
Office for Standards in Education (England)
Office of the Deputy Prime Minister
Office of the Deputy Prime Minister - Queen Elizabeth II Conference Centre
Office of Gas and Electricity Markets
Office of Fair Trading
Office for National Statistics
Office of the Rail Regulator
Office of Telecommunications
Office of the Secretary of State for Wales
Office of Water Services
Postal Services Commission
Privy Council Office
Public Record Office
General Register Office for Scotland
Registers of Scotland
Royal Parks
Department of Trade and Industry
Department for Transport
HM Treasury
Secret Intelligence Service
Security Service
Scotland Office
Scottish Executive
Scottish Parliamentary Corporate Body
Scottish Prison Service
Serious Fraud Office
Treasury Solicitor's Department
Department for Work and Pensions
Welsh European Office

LIST 2 - ELIGIBLE SERVICES

1. Accounting, invoicing and related services
2. Administration of the following:
 - Career development loans
 - Certificates of Experience
 - Government support payments to the Railway Industry Pension Funds
 - Grants and awards
 - Services supplied under the Companies Acts and the Patent and Trademark Acts
 - Teachers' Superannuation Scheme

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- Vehicle Excise Duty refunds
 - Winter fuel payment scheme
 - Inherited State Earnings Related Pension Scheme
 - Student Loan Scheme
 - Fast Track Teaching Programme
3. Administration and collection of toll charges
 4. Aerial photographic surveys and aerial surveillance
 5. Agricultural services of the kind normally carried out by the Farming and Rural Conservation Agency
 6. Alteration, repair and maintenance of road schemes, except (a) any works carried out pursuant to an agreement made under section 278 of the Highways Act 1980, or (b) works involving construction on land not already used for road schemes.
 7. Broadcast monitoring services
 8. Cartographic services
 9. Cash in transit services
 10. Catering
 11. Ceremonial services
 12. Childcare services
 13. Collection, delivery and distribution services
 14. Computer Services supplied to the specification of the recipient, including the provision of a fully managed and serviced computer infrastructure
 15. Conference and exhibition services
 16. Debt Collection
 17. Departmental staff records and payroll systems including administration and payment of pensions
 18. Employment advisory services as directed by the Race Relations Act 1976
 19. Engineering and related process services
 20. Environmental protection services of the kind normally carried out for the Department of the Environment, Food and Rural Affairs
 21. Estate management services
 22. Export intelligence services
 23. Filming, audio-visual and production services
 24. Health promotion activities
 25. Hire of reprographic equipment including repair and maintenance
 26. Hire of vehicles including repair and maintenance
 27. Insolvency services
 28. Interpretation and translation services
 29. Issue of documents to, and control of, bingo halls and off-course bookmakers
 30. Issue of documents under Wireless and Telegraphy Act
 31. Laboratory services
 32. Laundry services
 33. Library services
 34. Maintenance and care of livestock and fauna in connection with the Royal Parks
 35. Maintenance, non-structural repair and cleaning of buildings
 36. Maintenance and repair of civil engineering works
 37. Maintenance, repair and cleaning of equipment, plant, vehicles and vessels
 38. Maintenance and repair of statues, monuments and works of art
 39. Medical and social surveys
 40. Messenger, portering and reception services
 41. Nursing services
 42. Office removals
 43. Operation and maintenance of static test facilities, engineering and support services and test range industrial support and security/safety services including those acquired for the purposes of research and development
 44. Operation and maintenance of stores depots
 45. Operation of hospitals, health care establishments and health care facilities and the provision of any related services
 46. Operation of prisons, detention centres and remand centres, including medical services
 47. Passenger transport services
 48. Pest control services
 49. Photographic, reprographic, graphics and design services
 50. Preparation and despatch of forms
 51. Press cutting services
 52. Professional service, including those of any manager, advisor, expert, specialist or consultant
 53. Provision under a PFI agreement of accommodation for office or other governmental use, together with management or other services in connection with that accommodation
 54. Publicity services
 55. Purchasing and procurement services
 56. Radio services
 57. Recruitment and relocation of staff and other related services
 58. Research, testing, inspection, certification and approval work for the Health and Safety Executive
 59. Scientific work of the kind normally carried out for the Department of the Environment, Food and Rural Affairs and the Food Standards Agency
 60. Security Services
 61. Services of printing, copying, reproducing or mailing any documents or publications, including typesetting services.
 62. Share Registry Survey
 63. Storage, distribution and goods disposal services
 64. Surveying, certification and registration in connection with ships and relevant record-keeping and verification, issue of certification, cards, discharge books and campaign medals to seamen
 65. Training, tuition or education
 66. Transport research of the kind normally carried out for the Department for Transport
 67. Travel services, excluding hotel accommodation and fares
 68. Travel and transport surveys, including traffic census counts
 69. Typing, secretarial, telephonist and clerical services including agency staff
 70. Waste disposal services
 71. Welfare services
 72. Careers guidance, mentoring and counselling to help people into work as part of the New Deal and ONE service
 73. Services relating to Action Teams for Jobs and Employment Zones
 74. Original research undertaken in order to gain knowledge and understanding
 75. Inspection of woodland sites for approval of felling licence applications and of timber imports/imports using timber packing to prevent entry of foreign tree pests and diseases. (1005)
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