



# Government Resources and Accounts Act 2000

## 2000 CHAPTER 20

### *Value Added Tax*

#### **21 Supplies by government departments**

- (1) This section applies where a government department makes supplies of goods or services which are taxable supplies for the purposes of the Value Added Tax Act 1994.
- (2) The Treasury may make arrangements—
  - (a) about the treatment of receipts and payments in respect of value added tax in accounts under section 5 or 7;
  - (b) for the exemption of receipts in respect of value added tax, to such extent and on such conditions as may be specified, from any requirement for payment into the Consolidated Fund.
- (3) For the purposes of this section “government department” has the same meaning as it has for the purposes of section 41 of the Value Added Tax Act 1994 (application to the Crown).
- (4) Section 21 of the Finance Act 1999 (accounting for VAT by departments) shall cease to have effect.