



## 2001 CHAPTER 6

### *Miscellaneous*

#### **Supplies by departments**

**17.—**(1) This section applies where a Northern Ireland department makes supplies of goods or services which are taxable supplies for the purposes of the Value Added Tax Act 1994 (c. 23).

(2) The Department may make arrangements—

- (a) about the treatment of receipts and payments in respect of value added tax in accounts under section 9 or 11,
- (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.