



HM Treasury

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Freedom of Information Act 2000: VAT refund schemes for Government departments

Thank you for your further Freedom of Information enquiry of 11 October 2017, in response to our letter of 10 October 2017, under our reference: FOI2017/15465.

You asked for the following information:

"1) All correspondence from 1983 / 1984 provided by HM Treasury to HM Customs relating to the introduction of the new VAT Refund Direction (aka Section 11 regulations) plus a full copy of the original Treasury Direction to be administered by HM Customs. i.e. * pursuant to section 11 of the Finance Act 1984 and inserted under section 27(2A) to the VAT Act 1983*

2) A copy of the full and revised HM Treasury Direction dated 22 April 1996 as provided to HM Customs to administer."

HM Treasury records for the period 1983-84 perceived as to be historic will have been transferred and are now held at The National Archives (TNA) and all non-historic records are destroyed, this is done in accordance with The Public Records Act.

If you would like to view HM Treasury records at The National Archives, you can search for them via the link below:

<http://discovery.nationalarchives.gov.uk/>

However, I can confirm that the original Treasury Direction to be administered by HM Customs, dated 7 December 1984, is available publicly at the following link:

<https://www.thegazette.co.uk/London/issue/49958/data.pdf>

I can also confirm that the full and revised HM Treasury Direction, dated 22 April 1996, is available publicly at the following link:

<https://www.thegazette.co.uk/London/issue/54382/page/5907/data.pdf>

No other information in scope of your request is held by the Treasury.

If you have any queries about this letter, please contact us. Please quote the reference number above in any future communications.

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