



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 ^{M1}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).

^{F1}(4)

Textual Amendments

F1 S. 21(4) repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), [Sch. 1 Pt. 9](#) Group 6

Marginal Citations

M1 1994 c.23.

Changes to legislation:

There are currently no known outstanding effects for the Government Resources and Accounts Act 2000, Section 21.