

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Cross Heading: Receipt of payments. (See end of Document for details)

SCHEDULES

SCHEDULE 2

SUPPLEMENTARY CHARGE TO VAT

PART 1

SUPPLEMENTARY CHARGE TO VAT

Receipt of payments

- 9 In this Schedule a reference to receipt of a payment by the person making a supply or granting a right (however expressed) includes a reference to receipt by a person to whom a right to receive it has been assigned.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Cross
Heading: Receipt of payments.