
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: Supplies linked to the post-change period. (See end of Document for details)

SCHEDULES

SCHEDULE 27

ANTI-FORESTALLING CHARGE TO VAT

PART 1

ANTI-FORESTALLING CHARGE TO VAT

Supplies linked to the post-change period

- 4 (1) A supply of services within paragraph 3(1)(a) or (c) is linked to the post-change period if, and to the extent that, the services are carried out or provided on or after the date of the VAT change.
- (2) A supply of goods within paragraph 3(1)(b) is linked to the post-change period if, and to the extent that, the goods are incorporated into the building concerned (or its site) on or after that date.
- (3) A supply within paragraph 3(1)(d) is linked to the post-change period if, and to the extent that, the services to which the grant relates are carried out or provided on or after that date.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Cross Heading:
Supplies linked to the post-change period.