

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 2A. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 6

#### VALUATION: SPECIAL CASES

#### [<sup>F1</sup>PART 2

#### OTHER PROVISIONS]

##### Textual Amendments

- F1** Sch. 6 renumbered as Sch. 6 Pt. 2 (with effect in accordance with Sch. 38 para. 7(1) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), **Sch. 38 para. 2**

[<sup>F1</sup>2A (1) This paragraph applies if—

- (a) a taxable person (“P”) makes a supply of road fuel for a consideration,
- (b) the recipient of the supply is—
  - (i) connected with P, or
  - (ii) an employee or partner of P or a person who is connected with such an employee or partner,
- (c) the value of the supply would (in the absence of this paragraph) be less than its open market value, and
- (d) the recipient of the supply is not entitled to credit for the whole of the input tax arising on the supply.

(2) The value of the supply is to be taken to be an amount equal to its open market value.

(3) For the purposes of this paragraph—

- (a) “road fuel” means hydrocarbon oil as defined by the Hydrocarbon Oil Duties Act 1979 (see section 1(2) of that Act) on which duty has been or is required to be paid in accordance with that Act, and
- (b) any question whether a person is connected with another is to be determined in accordance with section 1122 of the Corporation Tax Act 2010.

(4) The Treasury may, by order, amend the definition of “road fuel” in sub-paragraph (3) (a).]

##### Textual Amendments

- F1** Sch. 6 para. 2A inserted (retrospective and with effect in accordance with Sch. 38 para. 8 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), **Sch. 38 paras. 6, 8**

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 2A.