

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 2

SUPPLEMENTARY CHARGE TO VAT

PART 1

SUPPLEMENTARY CHARGE TO VAT

“Basic time of supply”

- 4 (1) In this Schedule the “basic time of supply” is the time given by subsection (2) or (3) of section 6 of VATA 1994 (disregarding subsections (4) to (14) of that section).
- (2) Sub-paragraph (1) does not apply in relation to listed supplies (see Part 4 of this Schedule).

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