# $S\,C\,H\,E\,D\,U\,L\,E\,S$

### SCHEDULE 2

#### SUPPLEMENTARY CHARGE TO VAT

## PART 1

#### SUPPLEMENTARY CHARGE TO VAT

Connected persons

8 Section 1122 of CTA 2010 (connected persons) applies for the purposes of this Schedule.

## Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Paragraph 8.